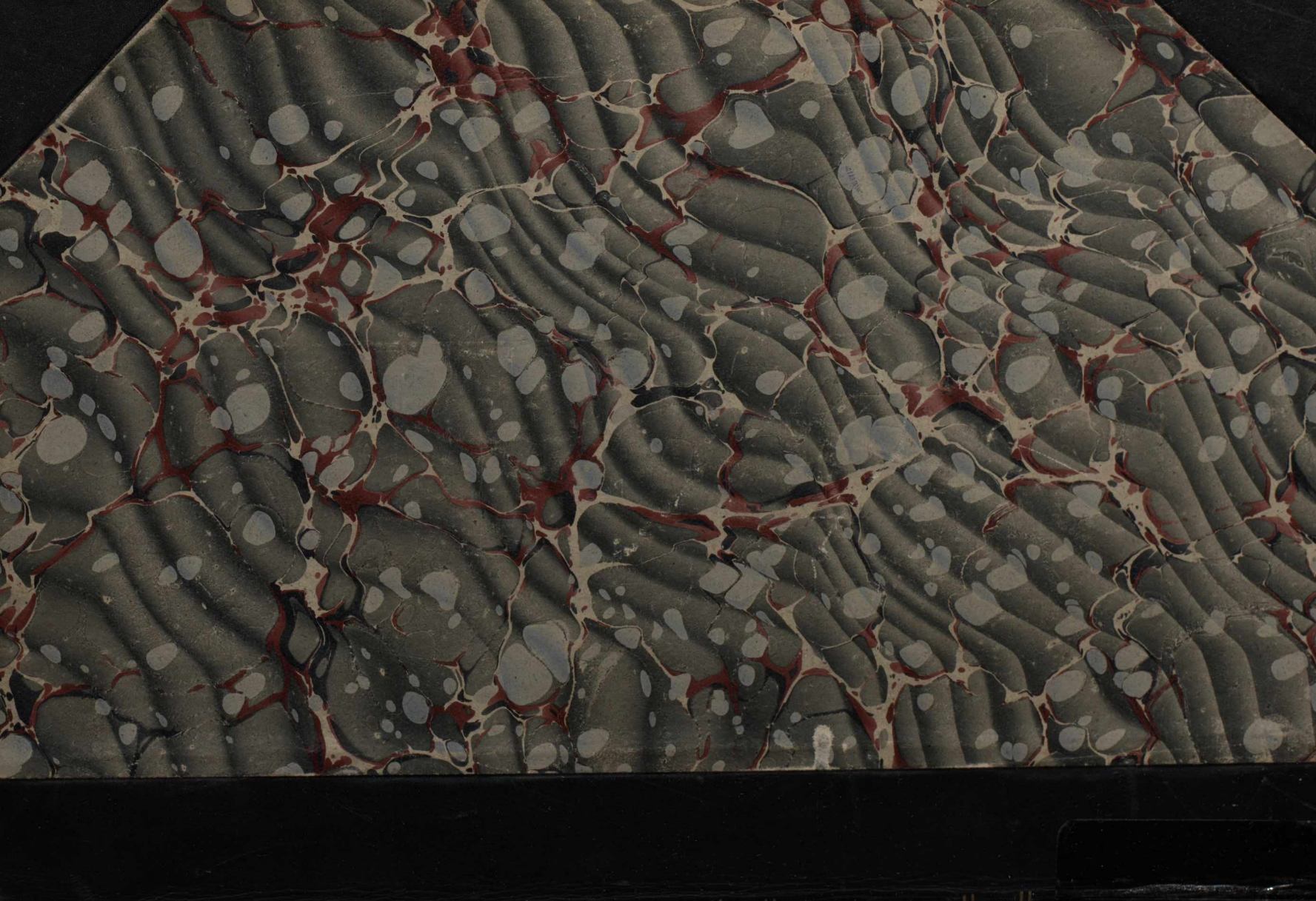

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Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 101.

An Act respecting the establishment of the Royal Canadian Mint.

First reading, June 19, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29567 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 101.

An Act respecting the establishment of the Royal Canadian Mint.

Preamble.

R.S., c. 134.

WHEREAS by the Ottawa Mint Proclamation, 1907, issued under the provisions of the Coinage Act, 1870, there was established at Ottawa a branch of the Royal Mint; and whereas it is deemed expedient that the said Branch shall hereafter be operated as a Mint of His Majesty in the right of the Dominion of Canada: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Department of Finance Act amended.

1. Chapter seventy-one of the Revised Statutes of Canada, 1927, *An Act respecting the Department of Finance and Treasury Board*, is amended by adding thereto the following sections as Part II of the said Act:—

"PART II

Royal Canadian Mint constituted.

"**14.** There shall be a branch of the Department of Finance, which shall be called the "Royal Canadian Mint", hereinafter referred to as "the Mint".

Officers, clerks and employees.

"**15.** (1) Subject to the provisions of subsection two of this section, there shall be appointed in the manner authorized by law such officers, clerks and employees as may be required for the operation of the Mint.

Subject to Civil Service Act.

R.S., c. 22.

(2) The officers, clerks and employees who are employed in the Ottawa Branch of the Royal Mint at the time of the coming into force of this Part, and the positions respectively held by them, shall in all respects become subject to the provisions of the *Civil Service Act*. Provided that if on the classification of any such officer, clerk or employee by the Civil Service Commission he is placed in any position where the maximum salary is smaller than the maximum salary of the position or grade in which he was at the date

No diminution of maximum salary.

Explanatory Notes.

Proposed Section **15.** This section is designed to bring the staff of the Ottawa Mint into the Civil Service of Canada after the date of the coming into force of this Act.

15 (2). Any of the staff of the Ottawa Branch may continue as officers of the Mint after the date of the coming into force of this Act. The proviso in this subsection is inserted to implement an understanding with the Royal Mint that none of the officers, clerks or employees in the service of the Ottawa Branch at the date of the coming into force of any Act founded on this Bill shall suffer diminution of salary.

of the coming into force of this Part, he shall be eligible for increases until he reaches the maximum fixed for the position which he occupied at the date of the coming into force of this Part.

Superannuation benefits.

"**16.** (1) Any officer, clerk or employee mentioned in subsection two of section fifteen who continues to hold office after the coming into force of this Part, shall be entitled to receive the same benefits as he would have received if he had remained under the provisions of the Acts of the Parliament of Great Britain, namely, the *Superannuation Act, 1859*, and the *Superannuation Act, 1909*, as the case may be, and amending Acts, as in force on the date of the coming into force of this Part, unless within three months after the said date such officer, clerk or employee, if eligible to become a contributor under the provisions of the *Civil Service Superannuation Act*, chapter twenty-four of the Revised Statutes of Canada, 1927, elects to become a contributor under the provisions of the said Act, and any such person so electing shall cease to be entitled to any benefits under the Acts of the Parliament of Great Britain above mentioned, and shall be subject to the provisions of the said *Civil Service Superannuation Act*, and prior service in the Ottawa Branch or any other branch of the Royal Mint shall, for the purposes of the said Act, be considered as having been service in the Civil Service.

May elect to become contributor under Civil Service Superannuation Act.

R.S., c. 24.

Prior service to be counted.

Payment out of Consolidated Revenue Fund.

(2) There may be paid out of any unappropriated moneys in the Consolidated Revenue Fund amounts necessary for the following purposes, namely:—

Portion of annuities to employees of Ottawa Branch or of Royal Mint, on retirement.

"*(a)* to provide the portion of annuities of officers, clerks or employees of the Ottawa Branch of the Royal Mint or of the Royal Mint or any other branch thereof retired before or after the date of coming into force of this Part, referable to their service in the said Ottawa Branch;

Portion of retirement benefits to continuing employees who do not elect to come under C.S. Superannuation Act.

"*(b)* to provide for payment of the portion of retirement benefits referable to their service in the said Ottawa branch of officers, clerks and employees who continue in office with the Mint after the date of the coming into force of this Part, and who do not elect to come under the provisions of the *Civil Service Superannuation Act* as provided in this section.

Coins to be made at Mint.

"**17.** (1) All coins of the currency of Canada which may be made pursuant to the provisions of the *Currency Act* shall, subject to regulations and conditions which may be made by the Governor in Council, be coined at the Mint; but if for any reason such coins cannot be made at the said Mint as required, the Governor in Council may authorize the making of such coins at His Majesty's Royal Mint, or at any other branch thereof.

R.S., c. 40.

Proviso.

Coins made at Ottawa Branch.

(2) Section five of the *Currency Act*, chapter forty of the Revised Statutes of Canada, 1927, is repealed.

Proposed Section **16.** This section provides that continuing officials of the present Mint may elect to become contributors under the Civil Service Superannuation Act. Any who do not so elect shall be entitled on retirement to receive benefits under the British Superannuation Acts, as in force on the date of the coming into force of any Act founded on this Bill. The British Superannuation Acts presently governing Mint officials are as follows:

(1) The Act of 1859, which applies to those who were in the Service before 1909. The pension is at the rate of one-sixtieth of salary for each year of service with a maximum of forty-sixtieths.

(2) The Act of 1909, which provides superannuation at the rate of one-eightieth for each year of service with a maximum of forty years. In addition, under the 1909 Act, a gratuity is payable in one sum at the rate of one-thirtieth of salary for each year of service, with a maximum of forty-five years.

An employee who was in the service before 1909 could adopt the Act of 1909, in which case he would be retired under that Act, except in case of abolition of office. The gratuity of an employee so adopting the Act of 1909 is increased by one-half percent thereof for each year of service completed before the Act came into force.

16 (2). This implements the provisions of the next preceding subsection.

Proposed Section **17.** This section covers the purpose of section five of the Currency Act, but provides for regulations by the Governor in Council, instead of by the Master of His Majesty's Mint in England. The words underlined in the proposed section seventeen are new, and the words in italics in section five of the Currency Act are omitted, as follows:—

"**5.** All coins of the currency of Canada which may be made pursuant to the provisions of this Act shall, subject to any regulations and conditions which may be made by *the Master of His Majesty's Royal Mint in England*, be coined at the *Ottawa Branch of the Royal Mint;* but if for any reason such coins cannot be made at the said branch mint as required, the Governor in Council may authorize the making of such coins at His Majesty's Royal Mint or at any other branch thereof."

Regulations by proclamation.

"**18.** (1) The Governor in Council, on the recommendation of the Treasury Board, may from time to time, by proclamation, do all or any of the following things, namely:—

Coinage and the Mint.

(a) regulate any matters relative to the coinage and the Mint within the present prerogative of the Crown which are not provided for by this Act, or by the *Currency Act;*

Deposits of gold bullion and coin.

(b) prescribe regulations in regard to deposits of gold bullion and coin; provided that until such regulations are made the regulations approved by Order in Council, P.C. 135, dated January 26, 1922, shall remain in force and effect;

Coins for Dominion or foreign state.

(c) prescribe regulations for the making of coins at the Royal Canadian Mint for other British dominions or colonies, or for a foreign state, and the terms and conditions under which coins may be so made.

Revoking or altering proclamations.

(d) revoke or alter any proclamation previously made.

Publication.

(2) Every such proclamation shall be published in the *Canada Gazette,* and shall thereupon come into operation on the date of such publication, and shall have effect as if it were enacted in this Act.

Annual inspection of bullion and coin at Mint.

"**19.** The Auditor General shall inspect the store of bullion and coin at the Mint at least once a year, and the Minister of Finance may direct an officer of his department, other than an officer of the Mint, or some other person to be present at and take part in the inspection.

Substitution of Royal Canadian Mint for Ottawa Branch of Royal Mint.

"**20.** Whenever in the *Currency Act* or the *Dominion Notes Act* or any other Act of the Parliament of Canada, or in any regulations or orders made thereunder, the Ottawa Branch of the Royal Mint is mentioned or referred to, there shall in each and every case be substituted therefor the Royal Canadian Mint".

Ottawa Mint Act repealed.

2. The *Ottawa Mint Act,* chapter one hundred and thirty-four of the Revised Statutes of Canada, 1927, is repealed.

Comes into force by proclamation.

3. This Act shall come into force on a date specified in a proclamation to be issued by the Governor General in Council, and such date shall be identical with the date on which the proclamation of His Majesty the King, dated November 2, 1907, known as the Ottawa Mint Proclamation ceases to be in force or effect.

Proposed Section **18.** In addition to the regulation making powers contained in this section, the Governor in Council has power to make regulations under section twenty of the Currency Act, which reads as follows:

POWERS OF THE GOVERNOR IN COUNCIL.

"**20.** The Governor in Council may from time to time by proclamation

(a) determine the dimensions of and designs for any coin;

(b) in addition to the denominations of coins mentioned in the schedule hereto, determine the denominations of other coins to be coined, and, subject to the provisions of this Act, the remedy and least current weight therefor:

(c) diminish the amount of remedy allowed by the schedule hereto in the case of any coin;

(d) determine the weight, not being less than the weight (if any) specified in the schedule hereto, below which a coin, when diminished in weight by abrasion through ordinary and legitimate use, is not to be deemed a current or legal tender;

(e) make regulations under which the Minister of Finance may redeem silver, nickel, copper or bronze coins issued for circulation in Canada which by reason of abrasion through ordinary and legitimate use are no longer fit for circulation;

(f) call in coins of any date or denomination;

(g) revoke or alter any proclamation previously made.

2. Every such proclamation shall be published in the *Canada Gazette* and shall thereupon come into operation on the date of such publication, and shall have effect as if it were enacted in this Act."

Proposed Section **19.** Clause 8 of the Ottawa Mint Proclamation, 1907, requires the store of bullion and coin at the Mint to be inspected half-yearly.

Section **2.** The Ottawa Mint Act, chapter one hundred and thirty-four of the Revised Statutes, authorizes payment of two hundred thousand dollars per year for salaries, contingencies, retiring and other allowances, and expenses of the Ottawa Branch, and of the refinery which is part thereof. The sums are payable to His Majesty's Treasury. Collections by way of fees, dues or charges at the Ottawa Branch are paid into the Consolidated Revenue Fund of Canada.

Section **3.** The authority of the Royal Mint over the Ottawa Branch will be divested by proclamation of His Majesty causing the Ottawa Mint Proclamation, 1907, referred to in the preamble to this Bill, to cease to be of force or effect. Section three of this Bill is worded so as to prevent overlapping of authority for any period or any discontinuity of the operations of the Mint.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 102.

An Act to amend the Consolidated Revenue and Audit Act.

First reading, June 19, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
28950 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 102.

An Act to amend the Consolidated Revenue and Audit Act.

R.S., c. 178.

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

SHORT TITLE.

Short title.

1. This Act may be cited as *The Consolidated Revenue and Audit Act, 1931*. R.S., c. 178, s. 1.

INTERPRETATION.

Definitions.

2. In this Act, unless the context otherwise requires,—

"Auditor General."

(a) "auditor general" means the Auditor General of Canada and shall include the officers or clerks acting under his direction, and where there is no Auditor General in office shall mean the officer designated by the Governor in Council to perform the duties of the office;

"Certify."

(b) "certify" includes "examine and certify if found correct";

"Cheque."

(c) "cheque" includes any instrument in the nature of a cheque drawn on the Receiver General of Canada, or on his account;

"Comptroller."

(d) "comptroller" means the Comptroller of the Treasury, and shall include the officers and clerks acting under his direction, and where there is no Comptroller of the Treasury in office shall mean the officer designated by the Governor in Council to perform the duties of the office;

"Department."

(e) "department", when used in connection with the duty of preparing accounts, includes every public officer to whom duties are assigned by the Treasury Board;

Explanatory Notes.

1. The purpose of this Bill is to provide for a more unified and adequate control of the administration of the Consolidated Revenue Act, and over financial receipts and expenditures.

Under section 21 a Comptroller of the Treasury is to be appointed, who is to be an officer of the Department of Finance. He is to be charged with the duties assigned to him by this Bill, and such other duties as may be placed upon him by the Governor in Council. His salary, tenure of office, and access to books and records are provided for in the same section. His duties are more particularly set out in sections 26, 27, 29, 35, and 36. All issues of public moneys out of the Consolidated Revenue Fund are to be made under his direction and control by cheque or other instrument, as the Treasury Board may direct. (Section 27 (1)). No issue is to be made unless he certifies that there is a balance available of the appropriation for the specified service. (s. 27 (4)). No contract, agreement or undertaking involving a charge on the Consolidated Revenue Fund shall be entered into unless he certifies there is a sufficient unemcumbered balance available of the amount appropriated for the particular service. (Section 29 (2)). If he refuses to cause an issue of public moneys for stated reasons, the Treasury Board is to decide any dispute as to the expenditure. (Section 35). He may be authorized to designate officers to represent him in any department or branch of the public service. This is to enable the accounting services to be centralized. (Section 36).

The duty of examining the accounts of all branches of the public service remains with the Auditor General, and he may station his representatives in any department or branch for this purpose. (Section 44). There is a new section inserted enlarging his jurisdiction to cover accounts in respect to the gold held as security of Dominion and Provincial notes; redeemed or cancelled securities; unissued reserves of Dominion notes and securities; and other matters. (Section 45). If he is so directed by the Governor in Council, on the recommendation of the Treasury Board, he shall audit the accounts of any branch of the public service before payment. This is a new provision. If pre-audit is directed, no payment may be made before he certifies to their correctness. (Section 48).

Section 49 of the existing Act relating to the lapse of appropriations unexpended at the end of the fiscal year, is redrafted by section 32 of this Bill, and it is provided that during a period not exceeding thirty days after the end of the fiscal year the unexpended balance of an appropriation may be applied to debts properly incurred and which for good reasons were not paid within the fiscal year, and such expenditure may be charged in the accounts of the said fiscal year. A similar provision is inserted in regard to special warrants for urgent expenditure. (Section 25 (2)) Accidents to public property or other emergencies are covered by section 29 (2). A control account of each item of appropriation to show the unencumbered balance, and protection against over-encumbrance of an appropriation, are provided by sections 26 and 29.

A summary of the sections of the Act which have been omitted from or absorbed in this Bill, with explanations, is printed at the end of the Bill for the information of Members. It is not part of the Bill.

From section 53 to section 73, inclusive, the language of the Bill is identical with that of the Act, except where changes are noted.

2. Definitions *(a)*, *(d)* and *(f)* are new, and are designed to make it clear that duties allotted to the Auditor General or Deputy Minister of Finance or Comptroller of the Treasury may be performed by their officers or clerks, except where the context shows that a duty is to be personally performed by the Auditor General or Deputy Minister or Comptroller.

Definition *(c)* is new. It is proposed that cheques may be drawn on the Receiver General or on his account, as well as on the banks.

"Deputy Minister."

(f) "deputy minister" shall include the officer or clerks acting under his direction, and where there is no Deputy Minister of Finance in office shall mean the officer designated by the Governor in Council to perform the duties of the office;

"Fiscal year."

(g) "fiscal year" means the period from the first day of April in one year to the thirty-first day of March in the next year;

"Minister."

(h) "minister" means the Minister of Finance and Receiver General of Canada;

"Public moneys."

(i) "public moneys," "public revenue," or "revenue" means and includes and applies to all revenue of the Dominion of Canada, and all branches thereof, including any fees required to be paid under any rule or standing order of the Senate or House of Commons, and moneys received through the sale or pledge of securities and moneys borrowed, and all moneys, whether arising from duties of customs, excise or other duties, or from taxes, or from post office, or from tolls for the use of any canal, railway or other public work, or from fines, penalties or forfeitures or from any rents or dues, or from any other source whatsoever, whether such moneys belong to Canada or are collected by officers of Canada for or on account of special purposes or in trust for any person or for any province forming part of Canada, or for the Government of Great Britain, or otherwise;

"Securities."

(j) "securities" shall mean and include debentures of Canada, Canada Dominion stock, terminable annuities, treasury bills, treasury bonds, or other security of Canada. RS., c. 178, s. 2. am.

PART I.

Public Moneys—Revenue.

Consolidated Revenue Fund.

3. All public moneys shall be paid to the credit of the account of the Receiver General through such officers, banks or persons, and in such manner as the Minister from time to time directs and appoints and such public moneys shall form the Consolidated Revenue Fund of Canada, hereinafter called the Consolidated Revenue Fund. R.S., c. 178, s. 35 (1); s. 4, part.

In definition *(i)* the following words have been inserted "including any fees required to be paid under any rule or standing order of the Senate or House of Commons, and moneys received through the sale or pledge of securities and moneys borrowed;" Also the following words "for or on account of special purposes or in trust for any person or." The purpose is that the Act shall make it clear that the Consolidated Revenue Fund is all-embracing.

Definition *(j)* is new, and is inserted in order that the provisions of Part II, respecting the raising of loans, may be set out in fewer words.

Section 2 of the Act reads as follows:—

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

(a) "accountant," when used with reference to accounts, other than the appropriation accounts of the grants of Parliament, which the Auditor General is required by the Minister of Finance or the Treasury Board, under the authority of this Act, to examine and audit, means the department or officer that is required by the Minister of Finance to render the same;

(b) "certify" includes "examine and certify if found correct";

(c) "department" when used in connection with the duty of preparing appropriation accounts, includes every public officer to whom the duties are assigned by the Treasury Board;

(d) "public moneys", "public revenue" or "revenue" means and includes and applies to all revenue of the Dominion of Canada, and all branches thereof, and all moneys, whether arising from duties of customs, excise or other duties, or from the post office, or from tolls for the use of any canal, railway or other public work, or from fines, penalties or forfeitures or from any rents or dues, or from any other sources whatsoever, whether such moneys belong to Canada or are collected by officers of Canada for or on account of or in trust for any province forming part of Canada, or for the Government of Great Britain or otherwise;

(e) "sub-accountant" means any officer or person receiving or expending public moneys and accounting for the same to or through any minister or officer of any public department."

3. Sections 35 and 4 of the Act read as follows:—

"**35.** All public moneys from whatever source of revenue derived, shall be paid to the credit of the account of the Minister of Finance and Receiver General through such officers, banks or persons, and in such manner as the said Minister, from time to time, directs and appoints.

"**4.** All public moneys and revenue over which the Parliament of Canada now has power of appropriation shall form one Consolidate Revenue Fund to be appropriated for the public service of Canada, in the manner and subject to the charges hereinafter mentioned, and in the following order, that is to say:—"

(For the balance of this section, as it stands in present Act, see explanation to sec. 22 of this Bill.)

Public moneys.

4. (1) Every person employed in the collection or management or charged with the receipt of public moneys shall

Deposited in Receiver General account.

(a) deposit the same to the credit of the account of the Receiver General at such places and in such manner as the Minister directs;

Cash book.

(b) keep a cash book and daily write up the same.

Books open to inspection.

(2) All the books, accounts and papers of every such person shall, at all times during office hours, be open to the inspection and examination of any officer or person whom the Minister authorizes to inspect or examine the same.

Returns to Auditor General.

(3) Returns of the moneys so deposited shall be rendered to the Auditor General at such times and in such form as the Treasury Board prescribes. R.S., c. 178, s. 37; s. 38 am.

Exemption from certain public services.

5. No officer or person regularly employed in the collection or management of the revenue, or in accounting for the same, shall, while he remains such officer or so employed, be compelled to serve in any other public office, or in any municipal or local office, or on any jury or inquest, or in the militia. R.S., c. 178, s. 22.

Officers employed to be deemed the proper officers.

6. (1) Every person employed on any duty or service relating to the collection or management of the revenue, by proper authority, shall be deemed to be the proper officer for that duty or service; and every act, matter or thing required by any law in force to be done or performed by, to or with any particular officer nominated for that purpose in such law, which is done or performed by, to or with any person appointed or authorized by the Governor in Council to act for or on behalf of such particular officer, shall be deemed to be done or performed by, to or with such particular officer.

Place where duty performed.

(2) Every act, matter or thing required by any law, at any time in force, to be done or performed at any particular place within any division of Canada, made by the Governor in Council with regard to the collection or management of the revenue, which is done or performed at any place within such division, shall be deemed to be done or performed at the particular place so required by law. R.S., c. 178, s. 25.

This section is a consolidation of sections thirty-seven and thirty-eight of the present Act.

Sections 37 and 38 of the Act read as follows:—

"**37.** The Minister of National Revenue, the Postmaster General and all other ministers, and all deputy ministers, officers, clerks or persons charged with the receipt of public moneys, shall cause the gross revenues of their several departments or offices to be paid at such times and under such regulations as the Minister of Finance from time to time, prescribes, to an account to be called the account of the Minister of Finance and Receiver General, at such bank or banks as are determined by the Minister of Finance, and daily accounts of such moneys so deposited shall be rendered to the Auditor General in such form as the Treasury Board prescribes.

"**38.** Every officer of Customs and Excise, and every officer otherwise employed in the collection of the revenue, receiving money for the Crown, shall deposit the same to the credit of the account of the Minister of Finance and Receiver General, from time to time, in such bank as the said Minister appoints: Provided that where such money is received at a place where there is no bank into which it can conveniently be paid, the same shall be paid over in such manner as the Minister of Finance directs; and accounts of such money shall be rendered to the Auditor General in such form as the Treasury Board prescribes.

2. Every such officer shall keep his cash book written up daily.

3. All the books, accounts and papers of such officer shall, at all times during office hours, be open to the inspection and examination of any officer or person whom the Minister of Finance authorizes to inspect or examine the same.

4. Daily accounts of the moneys so deposited shall be rendered to the Auditor General in such form as the Treasury Board prescribes."

5. Section 22 of the Act reads as follows:—

"**22.** No officer or person regularly employed in the collection or management of the revenue, or in accounting for the same, shall, while he remains such officer or so employed, be compelled to serve in any other public office, or in any municipal or local office, or on any jury or inquest, or in the militia."

6. Section 25 of the Act reads as follows:—

"**25.** Every person employed on any duty or service relating to the collection or management of the revenue, by the order or with the concurrence of the Governor in Council, shall be deemed to be the proper officer for that duty or service; and every act, matter or thing required by any law in force to be done or performed by, to or with any particular officer nominated for that purpose in such law, which is done or performed by, to or with any person appointed or authorized by the Governor in Council to act for or on behalf of such particular officer, shall be deemed to be done or performed by, to or with such particular officer.

2. Every act, matter or thing required by any law, at any time in force, to be done or performed at any particular place within any division of Canada, made by the Governor in Council with regard to the collection or management of the revenue, which is done or performed at any place within such division ,shall be deemed to be done or performed at the particular place so required by law."

PART II.

Public Debt and the Raising of Loans Authorized by Parliament.

Powers of the Governor in Council.

7. The Governor in Council may, from time to time,

Management.

(a) make such regulations as he deems necessary for the management of the public debt of Canada and the payment of the interest thereon; and

Sinking fund.

(b) subject to the provisions of the two next following sections, provide for the creation and management of a sinking fund or other means of securing the repayment of any loans raised under the authority of Parliament; and

Fiscal agents.

(c) appoint one or more fiscal agents of Canada in any country, and agree with them as to the rate of compensation to be allowed them for negotiating loans, and for paying the interest on the public debt, and for other services connected with the management of the said debt; and

Payment expenses of management, etc.

(d) pay the sums necessary to provide such sinking fund or other means as aforesaid, such compensation and such expenses as are incurred in the issue and redemption of loans, out of the Consolidated Revenue Fund. R.S., c. 178, s. 6, am.

The raising of loans.

8. (1) Whenever, in any Act passed by the Parliament of Canada, authority is given to the Governor in Council to raise, by way of loan, any sum of money for the public service, or the security of Canada is authorized to be given for any sum of money deposited in any Government savings bank, or otherwise entrusted for safe-keeping to the Government of Canada, then, unless there is some provision to the contrary in the Act by which such authority is given, or such security authorized, such sum may be raised or such security given by the issue and sale or pledge, or delivery as such security, 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, and subject to such regulations as he sees fit to make; and such principal and interest shall be chargeable on the Consolidated Revenue Fund.

7. The words "in any country" in paragraph *(c)* are substituted for the words "in the City of London, England, or elsewhere".

In paragraph *(d)* the words"such expenses as are incurred in the issue and redemption of loans" are new.

Section 6 of the Act reads as follows:

"**6.** The Governor in Council may, from time to time,

(a) make such regulations as he deems necessary for the management of the public debt of Canada and the payment of the interest thereof; and

(b) subject to the provisions of the two next following sections, provide for the creation and management of a sinking fund or other means of securing the repayment of any loans raised under the authority of Parliament; and

(c) appoint one or more fiscal agents of Canada *in the City of London, England,* or elsewhere, and agree with them as to the rate of compensation to be allowed them for negogiating loans, and for paying the interest in the public debt, and for other services connected with the management of the said debt; and

(d) pay the sums necessary to provide such sinking fund or other means as aforesaid and such compensation, out of the Consolidated Revenue Fund."

8. This section condenses the provisions of the relative section in the present Act by the use of the word "securities" as defined in section 2.

Section **7** of the Act reads as follows:—

"**7.** Whenever, in any Act passed by the Parliament of Canada, authority is given to the Governor in Council to raise, by way of loan, any sum of money for the public service, or the security of Canada is authorized to be given for any sum of money deposited in any Government savings bank, or otherwise trusted for safekeeping for the Government of Canada, then, unless there is some provision to the contrary in the Act by which such authority is given, or such security authorized, such sum shall, in the discretion of the Governor in Council, be raised or such security given in one of the following ways, or partly in one and partly in another or others thereof, that is to say:—

(a) By the issue and sale, or the delivery as such security, of debentures of Canada, which shall be in such form, for such separate sums, and at such rate of interest not exceeding six per centum per annum, and the principal and interest whereof shall be made payable at such periods and places, as the Governor in Council deems most expedient, and subject to such regulations as he sees fit to make; and such principal and interest shall be chargeable on the Consolidated Revenue Fund;

(b) By the issue and sale, or the delivery as such security, of Canada Dominion stock bearing such rate of interest not exceeding six per centum per annum as is deemed most advisable, payable half yearly, the principal and interest whereof shall be chargeable on the Consolidated Revenue Fund; and such stock shall not be redeemable until the time fixed by the regulations hereinafter mentioned, but at and after that time shall be redeemable at the option of the Governor in Council on giving six months' notice of such redemption, and the stock shall be subject to such regulations as to the inscription, transfer, management, and redemption thereof, as the Governor in Council sees fit to make;

(c) By the granting of terminable annuities chargeable on the Consolidated Revenue Fund, such annuities being granted on terms in accordance with the most approved English tables, and based on a rate of interest not exceeding six per centum per annum, and subject to such regulations as the Governor in Council sees fit to make;

(d) By the issue and sale, from time to time, of exchequer bills or exchequer bonds, in sums of not less than four hundred dollars, in such form and bearing such rate of interest not exceeding six per centum per annum, and redeemable at such periods and places as the Governor in Council deems mosu advisable, and subject to such regulations as he sees fit to make.

Signing securities.

(2) The said securities shall be signed by the Deputy Minister of Finance or by some officer of the Department of Finance designated by the Governor in Council to sign on behalf of the Deputy Minister, and shall be countersigned by an officer of the Department of Finance or by such other person as may be designated by the Governor in Council.

Facsimiles may be used.

(3) By direction of the Minister there may be substituted for signatures in the proper hand-writing of one or both of the persons authorized to sign under the provisions of the last preceding subsection facsimiles thereof printed from engraving: Provided that if both of the signatures are so printed, the said signatures and a distinguishing device shall be printed from engraving on the said instruments after the same have been delivered by the printer and engraver to the Minister and while they are in the custody and control of the officers of the Department of Finance. R.S., c. 178, s. 7, am.

Sinking fund.

9. Upon authorizing the issue of securities under the last preceding section the Governor in Council may provide for a special sinking fund with respect to such issue, and may, at any time, provide for a general sinking fund for all such portions of the securities as have been or are hereafter issued without provision for a sinking fund: Provided that the amount to be invested in any such sinking fund shall not exceed one-half of one per centum per annum on the amount of the securities to which it relates. R.S., c. 178, s. 8, am.

Inscription of securities.

10. The Governor in Council may from time to time direct that the whole or any portion of the securities of the Dominion of Canada, heretofore issued or inscribed, or hereafter issued or inscribed, and forming the whole or part of the debt of Canada, be inscribed and transferred in a register kept at such place and by such financial institution or person as he from time to time appoints. R.S., c. 178, s. 9, am.

Declaration.

11. The Governor in Council is hereby authorized to make any declaration and take any steps necessary to record such securities, or any portion thereof, under and in accordance with the provisions of the Imperial Acts known as the Colonial Stock Acts, 1877 to 1900. R.S., c. 178, s. 10, am.

Minister may satisfy judgments.

12. The Minister may out of the Consolidated Revenue Fund pay, satisfy and discharge any judgment, decree, rule, or order of the court in England, which under the provisions of section twenty of the Colonial Stock Act,

2. The said *debentures, stock, annuities, exchequer bills, or exchequer bonds* shall be signed by the Deputy Minister of Finance or by some officer of the Department of Finance who may be designated by the Governor in Council to sign on behalf of the Deputy Minister, and shall be countersigned by an office of the Department of Finance designated by the Governor in Council.

3. By direction of the Minister of Finance there may be substituted for signatures in the proper handwriting of one or both of the persons authorized to sign under the provisions of the last preceding subsection facsimiles thereof printed from engraving: Provided that if both of the signatures are so printed, the said signatures and a distinguishing device shall be printed from engraving on the said instruments after the same have been delivered by the printer and engraver to the Minister and while thay are in the custody and control of the officers of the Department of Finance."

9. Section 8 of the Act reads as follows—

"**8.** Upon authorizing the issue of *debentures of Canada or Canada Dominion stock* under the last preceding section, the Governor in Council may provide for a special sinking fund with respect to such issue, and may, at any time, provide for a general sinking fund for all such portions of the debentures or stock of Canada as have been or are hereafter issued without provision for a sinking fund: Provided that the amount to be invested in any such sinking fund shall not exceed one-half of one per centum per annum on the amount of the debentures or stock to which it relates."

10. The words "by such financial institution" replace the words "by such bank, colonial officer", and the words "in Great Britain" are omitted.

Section 9 of the Act reads as follows:

"**9.** The Governor in Council may from time to time direct that the whole or any portion of the stock of the Dominion of Canada, heretofore issued or inscribed, or hereafter issued or inscribed, and forming the whole or part of the public debt of Canada, be inscribed and transferred in a register kept *in Great Britain* at such place and by *such bank, colonial officer*, or person as he from time to time appoints."

11. Section 10 of the Act reads as follows:—

"**10.** The Governor in Council is hereby authorized to make any declaration and take any steps necessary to record such inscribed stock, or any portion thereof, under and in accordance with the provisions of the Imperial Acts known as the *Colonial Stock Acts, 1877 to 1900.*"

12. Section 20 of the Colonial Stock Act, 1877, provides that in a suit against a registrar he may not object on the ground only that he is an agent of a colonial government, and he "shall comply with any order made by such court . . . ."

Section 11 of the Act reads as follows:—

"**11.** The Minister of Finance may, out of the Consolidated Revenue Fund of Canada, pay, satisfy, and discharge any judgment, decree, rule, or order of the court in England, which under the provisions of section twenty of the *Colonial Stock Act, 1877*, is to be complied with by the registrar of the inscribed stock of Canada in England."

1877, is to be complied with by the registrar of the securities of Canada in England. R.S., c. 178, s. 11, am.

Governor in Council may change form of debt.

13. (1) The Governor in Council may, from time to time, as the interests of the public service require, change the form of any part of the then existing funded debt of Canada, including any securities for which Canada is liable, by substituting one class of the securities aforesaid for another, if neither the capital of the debt, nor the annual charge for interest is thereby increased: Provided that in any case where securities bearing a lower rate of interest are substituted for securities bearing a higher rate of interest, the amount of the capital may be increased by an amount not exceeding the difference between the then present value of the security bearing the higher rate of interest and that of the security substituted for it.

Proviso.

Conditions.

(2) No such substitution shall be made, unless the consent of the holder of the security for which another is substituted is obtained, or such security is previously purchased or redeemed by or on account of Canada.

How substitution made.

(3) Such substitution may be made by the sale of the one class of securities and the purchase of those for which it is desired to substitute them. R.S., c. 178, s. 12, am.

Temporary loans.

14. (1) The Governor in Council may, from time to time, as the exigencies of the public service require, in the event of the Consolidated Revenue Fund being at any time insufficient to meet the charges placed thereon by law, direct the proper officer to raise, by temporary loans chargeable on the said fund, or by the issue and sale or pledge of securities, in such manner and form, in such amounts, for such periods, and at such rates of interest, as the Governor in Council directs, such sums as are necessary to enable the said fund to meet such charges.

Limited.

(2) The sums to be so raised shall never exceed the amount of the deficiencies in the Consolidated Revenue Fund to meet the charges thereon, then due or payable either as principal or interest, and shall be applied to no other purpose whatsoever.

Account.

(3) An account in detail of all such temporary loans shall be laid before the House of Commons within the first fifteen days of the session then next ensuing. R.S., c. 178, s. 13, am.

13. The only change is the use of the word "securities" in the place of words indicating the particular sort of securities.

Section 12 of the Act reads as follows:—

"**12.** The Governor in Council may, from time to time, as the interests of the public service require, change the form of any part of the then existing funded debt of Canada, including any *debentures* for which Canada is liable, by substituting one class of the securities aforesaid for another *or for such debentures*, if neither the capital of the debt nor the annual charge for interest is thereby increased: Provided that in any case in which *four per centum Dominion stock or five per centum Dominion stock or debentures* is or are substituted for securities bearing a higher rate of interest, the amount of the capital may be increased by an amount not exceeding the difference between the then present value of the security bearing the higher interest and that of the *four per centum stock or five per centum stock or debentures* substituted for it.

2. No such substitution shall be made, unless the consent of the holder of the security for which another is substituted is obtained, or such security is previously purchased or redeemed by or on account of Canada.

3. Such substitution may be made by the sale of the one class of securities and the purchase of those for which it is desired to substitute them."

14. The proposed section widens the scope of the section in the present Act and leaves interest rate to the discretion of the Governor in Council.

Section 13 of the Act reads as follows:—

"**13.** The Governor in Council may, from time to time, as the exigencies of the public service require, in the event of the Colsolidated Revenue Funded being at any time insufficient to meet the charges placed thereon by law, direct the proper officer to raise by temporary loans chargeable on the said fund, in such manner and form, in such amounts, for such periods *not exceeding six months*, at rates of interest *not exceeding seven per centum per annum*, as the Governor in Council directs, such sums as are necessary to enable the said fund to meet such charges.

2. The sums to be so raised shall never exceed the amount of the deficiencies in the Consolidated Revenue Fund to meet the charges thereon, then due or payable either as principal or interest, and shall be applied to no other purpose whatsoever.

3. An account in detail of all such temporary loans shall be laid before the House of Commons within the first fifteen days of the session next ensuing."

If public debt is increased by savings deposits.

15. If, at the end of any month, by reason of the amount of deposits in the savings banks established under the *Savings Banks Act*, and the issue and sale of any securities the issue and sale of which is authorized by this Act, or by any of the said causes, the amount of the public debt authorized by Parliament is exceeded, the Minister shall report such excess to the Treasury Board, and the Treasury Board shall thereupon direct him to purchase, to the extent of such excess, securities of the Dominion of Canada already issued, and such securities shall then be cancelled, or may be held in reserve until there is authority to re-issue them. R.S., c. 178, s. 14, am.

Regulations.

16. The Governor in Council may make regulations as to the inscription, transfer, management and redemption of any securities, and such regulations shall have the same force and effect as if embodied and enacted in an Act of the Parliament of Canada. R.S., c. 178, s. 15, am.

Officers not bound to see to trusts.

17. No officer of the Government of Canada employed in the inscription, transfer, management or redemption of any such securities, or in the payment of any dividend or interest thereon, shall be bound to see to the execution of any trust expressed or implied to which such securities are subject, nor shall be liable in any way to any person for anything by him done as such officer, in accordance with any such regulation. R.S., c. 178, s. 16.

Transmission of securities registered in the name of deceased person.

18. If the transmission of any securities registered within the Dominion of Canada has taken place by virtue of the decease of the registered owner thereof, the production to the Minister or officer in charge of the registry and the deposit with him of

(a) any authenticated copy of the probate of the will of the deceased owner, or of letters of administration of his estate, or of letters of verification of heirship, or of the act of curatorship or tutorship, granted by any court in Canada having power to grant the same or by any court or authority in England, Wales, Northern Ireland or any British Dominion or colony, or of any testament, testamentary or testament *dative expede* in Scotland; or

(b) an authentic notarial copy of the will of the deceased owner, if such will is in notarial form according to the law of the province of Quebec; or

(c) if the deceased owner died out of His Majesty's dominions, any authenticated copy of the probate of his will or letters of administration of his property, or other document of like import, granted by any court or authority having the requisite power in such matters;

shall be sufficient justification and authority to the Min-

15. Borrowing powers are provided under the following heads:—

(1) Special borrowing Acts;

(2) Borrowing clause in annual Appropriation Act;

(3) Borrowing power contained in section 13 of present Act (Sec. 14 of this Bill).

(4) Section 6 of the Dominion Notes Act. (See section 20 of this Bill).

Section 14 of the Act reads as follows:—

"**14.** If, at the end of any month, by reason of the amount of deposits in the savings banks established under the Savings Bank Act, and the issue and sale of *the five per centum Dominion stock and any other public securities* the issue and sale of which is authorized by this Act, or by any of the said causes, the amount of the public debt authorized by Parliament is exceeded, the Minister of Finance shall report such excess to the Treasury Board, and the Treasury Board shall thereupon direct him to purchase, to the extent of such excess *debentures* of the Dominion of Canada already issued, and such *debentures* shall then be cancelled, or may be held in reserve until there is authority to reissue them."

16. This section rewords section 15 in present Act so as to clearly indicate the power of the Governor in Council to make regulations in the limited field prescribed by this proposed section.

Section 15 of the Act reads as follows:—

"**15.** The regulations made or to be made by the Governor in Council, as to the inscription, transfer, management and redemption of any *Canada Dominion Stock, debentures or other Canada securities hereinbefore mentioned, shall, in so far as they are not inconsistent with the Act under which they are made*, have the same force and effect as if embodied and enacted in an Act of the Parliament of Canada."

17. Section 16 of the Act reads as follows:—

"**16.** No officer of the Government of Canada employed in the inscription, transfer, management or redemption of any such stock or securities, or in the payment of any dividend or interest thereon, shall be bound to see to the execution of any trust expressed or implied to which such stock or securities are subject, nor shall be liable in any way to any person for anything by him done as such officer, in accordance with any such regulation."

18. Section 17 of the Act reads as follows:—

"**17.** If the transmission of any *Dominion stock, bonds, debentures or securities*, registered within the Dominion of Canada has taken place by virtue of the decease of the registered owner thereof, the production to the Minister of Finance or officer in charge of the registry and the deposit with him of

(a) any authenticated copy of the probate of the will of the deceased owner, or of letters of administration of his estate, or of letters of verification of heirship, or of the act of curatorship or tutorship, granted by any court in Canada having power to grant the same, or by any court of authority in England, Wales, Ireland or any British colony, or of any testament, testamentary or testament *dative expede* in Scotland; or

(b) an authentic notarial copy of the will of the deceased owner, if such will is in notarial form according to the law of the province of Quebec; or

(c) if the deceased owner died out of His Majesty's dominions, any authenticated copy of the probate of his will or letters of administration of his property or other document of like import, granted by any court or authority having the requisite power in such matters;

shall be sufficient justification and authority to the Minister of Finance or the officer in charge of such registry for transferring or authorizing the transfer of any such stock, bonds, debentures or securities in pursuance of and in conformity to the probate, letters of administration, or other such document as aforesaid."

ister or the officer in charge of such registry for transferring or authorizing the transfer of any such securities in pursuance of and in conformity to the probate, letters of administration, or other such document as aforesaid. R.S., c. 178, s. 17, am.

Duties of Deputy Minister of Finance.

19. (1) The Deputy Minister of Finance shall

(a) keep a record and description of all securities outstanding or authorized to be issued, showing the date of issue, period of redemption, when they were cancelled, and times of payment of interest, and an interest account respecting them; and

(b) keep a record of provincial notes or dominion notes issued or cancelled.

Examining, cancelling and destroying securities.

(2) The Auditor General and the Deputy Minister of Finance shall examine and cancel Dominion or provincial notes, and securities representing the debt of Canada and which have been redeemed, or representing the unissued reserves of such notes or securities which for any reason are required to be cancelled, and, subject to regulations of the Governor in Council, on the recommendation of the Treasury Board, destroy them. R.S., c. 178, s. 18, am.

Dominion Notes Act not affected.

20. Nothing in this Act shall be construed as altering or affecting the provisions of the *Dominion Notes Act*, or the securities to be issued and held for securing the redemption of such notes, or in any way to authorize any increase of the public debt without the express authority of Parliament, except in the manner and to the extent hereinbefore provided in case of the substitution of securities bearing a lower rate of interest for securities bearing a higher rate of interest, and except also as to temporary loans raised in the manner and to the extent hereinbefore provided in the event of the Consolidated Revenue Fund being at any time insufficient to meet the charges placed thereon by law. R.S., c. 178, s. 19, am.

PART III.

Disbursement of Public Moneys.

Comptroller of the Treasury.

21. (1) The Governor in Council may, for the purpose of maintaining more complete control over the administration of the Consolidated Revenue Fund, appoint an officer to be called the Comptroller of the Treasury, hereinafter called "the Comptroller", who shall be charged with the performance of the duties assigned to him by this Act and such other duties as may from time to time be assigned to him by the Governor in Council.

19. The words "keep a debenture book" in the relative section of the present Act are dropped and this proposed section is worded so as to be in line with the current system of keeping bond records.

Subsection 2. This enlarges the provisions of the relative section in the present Act by including notes or securities which are held in reserve for issue as occasion may require, but which for any reason are not required to be used, and also by including a provision for the destruction of the notes and securities covered by this proposed section.

Section 18 of the Act reads as follows:—

"**18.** The Deputy Minister of Finance shall

(a) keep *a debenture book, which shall contain a* record and description of all debentures outstanding or authorized to be issued, showing the date of issue, period of redemption, when they were cancelled, and times of payment of interest, and an interest account respecting them; and

(b) keep a *register* of provincial notes or Dominion notes issued or cancelled.

2. The Auditor General and the Deputy Minister of Finance shall examine and cancel debentures, Dominion or provincial notes, and other securities representing the debt of Canada and which have been redeemed."

20. Section 19 of the Act reads as follows:—

"**19.** Nothing in this Act shall be construed as altering or affecting the provisions of the Dominion Notes Act, or the *debentures* to be issued and held for securing the redemption of such notes, or in any way to authorize any increase of the public debt without the express authority of Parliament, except in the manner and to the extent hereinbefore provided in the case of the substitution of *four per centum Dominion stock or five per centum Dominion stock for other securities*, and except also as to temporary loans raised in the manner and to the extent hereinbefore provided in the event of the Consolidated Revenue Fund being at any time insufficient to meet the charges placed thereon by law."

Section 6 of the Dominion Notes Act provides that a loan may be raised if the amount held as security for the redemption of Dominion Notes is insufficient.

3. This is a new provision constituting the office of Comptroller of the Treasury. His authority and duties are further prescribed in sections 26, 27, 29, 35 and 36, of the Bill.

Officer of Dept. of Finance.

(2) The Comptroller shall be an officer of the Department of Finance and may be paid a salary to be fixed by the Governor in Council, provided an appropriation therefor has been made by Parliament.

Tenure of office.

(3) The Comptroller shall hold office during good behaviour, but may be removed by the Governor in Council for misbehaviour, incapacity, inability or failure to perform his duties properly.

Removal.

(4) If the Comptroller is removed from office for any such reasons, the Order in Council providing for such removal and the documents relating thereto shall be laid before Parliament within the first fifteen days of the next ensuing session.

Access to records.

(5) The Comptroller or any person acting under his direction shall have free access to the books, accounts, files, documents or other records of any Department or Branch of the Public Service, and shall be entitled to require and receive from officers, clerks or employees of the Public Service such information and explanations as he may deem necessary for the proper performance of his duties.

Parliamentary authority.

22. (1) Subject to the provisions of subsection two of this section, no issue of public moneys out of the Consolidated Revenue Fund shall be made except under the authority of Parliament.

Moneys received for special purposes or in trust.

(2) Issues out of the Consolidated Revenue Fund of public moneys received for special purposes or in trust may be made for the express purposes for which such moneys were received without further parliamentary authority than the provisions of this subsection, subject however to the provisions of any particular statute dealing with such special or trust moneys.

Charges on Consolidated Revenue Fund.

(3) The Consolidated Revenue Fund shall be subject to the charges hereinafter mentioned, and in the following order, that is to say:—

First.—The costs, charges, and expenses incident to the collection, management and receipt thereof, subject to be reviewed and audited in such manner as is hereby or is hereafter by law provided.

Second.—The salary of the Governor General.

Third.—The yearly salaries of the judges of the Supreme Court of Canada and of the Exchequer Court of Canada.

Grants to Provinces.

(4) The grants payable to the several provinces constituting the Dominion of Canada shall be charged upon the Consolidated Revenue Fund of Canada, and payable out of any unappropriated moneys forming part thereof. R.S., c. 178, s. 41 (1), am.; s. 4, pt.; s. 5.

22. Subsection 1 is a declaration of the principle set out in section 41 of the present Act.

Subsection 2 is designed to remove doubt as to the method of dealing with moneys received on special or trust accounts. For instance, moneys paid into post offices for money orders would become public moneys and this subsection authorizes their disbursement for the purposes for which they are paid in.

Subsections 3 and 4 are taken from sections 4 and 5 of the present Act. See also section 3 of this Bill.

The relative sections of the Act read as follows:—

"**41.** *The Auditor General shall see that no cheque issues* for the payment of any public money for which there is no direct parliamentary appropriation, or in excess of any portion of such appropriation, the expenditure of which has been authorized by the Governor in Council.

"**4.** All public moneys and revenue over which the Parliament of Canada now has the power of appropriation shall form one Consolidated Revenue Fund to be appropriated for the public service of Canada, in the manner and subject to the charges hereinafter mentioned, and in the following order, that is to say:

First.—The costs, charges, and expenses incident to the collection, management and receipt thereof, subject to be reviewed and audited in such manner as is hereby by law provided.

Second.—The salary of the Governor General.

Third.—The yearly salaries of the judges of the Supreme Court of Canada and the Exchequer Court of Canada.

"**5.** The grants payable to the several provinces constituting the Dominion of Canada shall be charged upon the Consolidated Revenue Fund of Canada, and payable out of any unappropriated moneys forming part thereof."

Subsections 3 and 4 of this section (sections 4 and 5 of the present Act) implement the relative provisions in the British North America Act, sections 103 to 106.

Estimates.

23. All estimates of expenditures submitted to Parliament shall be for the services coming in course of payment during the fiscal year. R.S., c. 178, s. 49 (2).

Warrant of Governor General to Minister of Finance.

24. When any sum of money has been granted to His Majesty by Parliament to defray expenses for any specified public service, the Governor General may, from time to time, under his sign manual, countersigned by a member of the Treasury Board, authorize and require the Minister to issue out of the moneys in his hands, appropriated for defraying the expenses of such service, the sums required, from time to time, to defray such expenses, not exceeding the amount of the sum so voted or granted. R.S., c. 178, s. 39 am.

Urgent expenditure not provided for.

25. (1) If, when Parliament is not in session, any accident happens to any public work or building which requires an immediate outlay for the repair or renewal thereof, or any other occasion arises when any expenditure, not foreseen or provided for by Parliament, is urgently and immediately required for the public good, then upon the report of the Minister that there is no parliamentary provision, and of the minister having charge of the service in question that the necessity is urgent, the Governor in Council may order a special warrant to be prepared, to be signed by the Governor General for the issue of the amount estimated to be required, which shall be placed by the Minister to a special account, against which cheques may issue from time to time, in the usual form, as they are required.

Lapse of authority.

(2) The authority to make expenditure under such warrant shall lapse and any unexpended balance be written off at the end of the fiscal year in which the warrant is given: Provided that during a period not exceeding thirty days subsequent to the end of the said fiscal year, issues out of the Consolidated Revenue Fund may be made for an amount or amounts not exceeding the amount of the expenditure authorized by the said warrant, for the purpose only of discharging any debt properly incurred and payable prior to the end of the said fiscal year, which may be outstanding and chargeable thereto and which for good reason was not paid within the said fiscal year, and such expenditure may be charged in the accounts of the said fiscal year. R.S., c. 178, s. 42 *(b)*, am.

Obligations or commitments.

26. (1) At the commencement of each fiscal year there shall be entered opposite each parliamentary appropriation, or grant, all existing contractual obligations, or commitments of any nature whatsoever, which are proper charges for the fiscal year, and such records shall be maintained *pari passu* with current operations throughout the year.

23. Section 49, subsection 2, reads as follows:—

"**49.** (2) All estimates submitted to Parliament shall be for the services coming in course of payment during the fiscal year."

24. This section covers "release of supply".

Section 39 of the Act reads as follows:—

"**39.** When any sum of money has been granted to His Majesty by Parliament to defray expenses for any specified public service, the Governor General may, from time to time, under his sign manual, countersigned by a member of the Treasury Board, authorize and require the Minister of Finance to issue out of the moneys in his hands, appropriated for defraying the expenses of such service, the sums required, from time to time, to defray such expenses, not exceeding the amount of the sum so voted or granted."

25. (1) Section 42 *(b)* of the Act reads as follows:—

42. *(b)* If, when Parliament is not in session, any accident happens to any public work or building which requires an immediate outlay for the repair thereof, or any other occasion arises when any expenditure, not foreseen or provided for by Parliament, is urgently and immediately required for the public good, then upon the report of the Minister of Finance that there is no parliamentary provision, and of the minister having charge of the service in question that the necessity is urgent, the Governor in Council may order a special warrant to be prepared, to be signed by the Governor General for the issue of the amount estimated to be required, which shall be placed by the Minister of Finance to a special account, against which cheques may issue from time to time, in the usual form, as they are required."

25. (2) Subsection 2 is new and is intended to place on expenditures authorized by Governor General's warrant the same time limit as in the case of appropriations by Parliament. Under present conditions there is no time limit to the spending authority granted by Governor General's warrant—*see* Section 32 of this Bill.

26. This is a new section. It is designed to provide for a control account of each item of appropriation which shall show at all times the "unencumbered balance" of the item. *See* section 29.

Classification of expenditures.

(2) The deputy head or other officer charged with the administration of a grant authorized by Parliament shall prepare and submit to the Comptroller in such form and at such time as the Treasury Board directs a classification of the expenditures provided for under such grant and such classification when so established shall not be varied or amended except with the approval of the Treasury Board.

Issues out of Consolidated Revenue Fund.

27. (1) All issues of public moneys out of the Consolidated Revenue Fund shall be made under the direction and control of the Comptroller by cheque, or other instrument as the Treasury Board may from time to time direct, but no such issue shall be made in excess of any appropriation authorized by Parliament.

Cheque.

(2) Any such cheque or other instrument shall be in such form and authenticated in such manner as the Treasury Board may direct. A bank shall not charge any discount or commission for the cashing of any cheque drawn on the Receiver General or on his account or of any other instrument issued as authority for the payment of money out of the Consolidated Revenue Fund.

Application for issue of public moneys.

(3) Every application of a department or office of the public service for an issue of public moneys out of the Consolidated Revenue Fund to defray the expenses of the services coming under its control shall be in such form, accompanied by such documents and certified in such manner as the Comptroller may require.

Certificate that balance available.

(4) No issue of public moneys out of the Consolidated Revenue Fund shall be made unless the Comptroller or an officer designated by him shall have certified that there is a balance available in the appropriation authorized by Parliament for the specified service.

Report to Auditor General.

(5) A statement of all issues of public moneys out of the Consolidated Revenue Fund shall be rendered to the Auditor General, together with the supporting documents, in such form and at such times as he may require.

Paid cheques delivered to Minister and Auditor General.

28. (1) The cheques and other instruments when paid by the banks shall be delivered into the joint custody of the Minister, and the Auditor General for examination and adjustment with the banks' statements and the statements of cheques issued. When such examination and adjustment have been completed the cancelled cheques and instruments shall be lodged with the Auditor General.

Regulations.

(2) The Treasury Board on the recommendation of the Auditor General may make regulations governing the destruction from time to time of such cheques and instruments.

27. This is a new section replacing section 40 of tne present Act. It does away with the existing system of payment by "letter of credit cheques" presently issued by a department against credits established under the provisions of section 40, quoted below. Payments by letter of credit cheques, under the existing practice, are not audited until some time after they are issued although the audit takes place before a "Receiver General cheque" is issued to reimburse the bank on which letter of credit cheques are drawn.

This proposed section places on the Comptroller of the Treasury the responsibility for issues out of the Consolidated Revenue Fund, and for seeing that an appropriation is not over-expended. Sections 26 and 29 provide against the over-encumbering of an appropriation. By Section 35 the Comptroller or Auditor General may object to any expenditure subject to appeal to the Treasury Board.

Section 40 of the Act reads as follows:—

"**40.** When any sum of money has been granted to His Majesty by Parliament, to defray expenses for any specified public service, and as soon as the Governor General has issued his warrant authorizing the payment of such sum or sums as are required to defray such expenses, *the Minister of Finance may, from time to time, on the application of the Auditor General,* cause credits to be issued in favour of the deputy heads, officers, clerks or other persons connected with the several departments or services charged with expenditure of the moneys so authorized.

2. Such credits shall issue on the several banks authorized to receive public moneys.

3. Statements in duplicate of moneys drawn for under such credits, together with the cheques paid by the banks in connection therewith, shall be rendered under such forms, and once in each month or more often, at such times as the Treasury Board directs, and one duplicate of such statement, together with the cheques shall be rendered *to the Auditor General, and the other duplicate to the Minister of Finance.*

4. *The Auditor General, being satisfied of the correctness of the statement,* may request the Minister of Finance to cause cheques to be prepaired to reimburse the banks for advances under such credits to cover the expenditure made or authorized.

5. Such cheques shall be signed *by the Minister of Finance and countersigned by the Auditor General,* or signed and countersigned by their respective deputies or officers thereunto duly authorized.

6. No such credit shall issue in favour of any officer or other person in excess of any appropriation authorized by Act of Parliament."

28. This is a new section designed to ensure that paid cheques shall go direct from paying banks to the joint custody of the Minister and Auditor General and not through the office of the Comptroller which issued the cheques.

No contract unless Comptroller certifies.

29. (1) No contract, agreement, or undertaking of any nature, involving a charge on the Consolidated Revenue Fund, shall be entered into, or have any force or effect, unless the Comptroller, or an officer of the Department of Finance designated by him and approved by the Treasury Board, shall have certified that there is a sufficient unencumbered balance available, out of the amount authorized by Parliament for the particular service, to pay any commitments under such contract, agreement or undertaking which would, under the provisions thereof, come in course of payment during the fiscal year in which such contract, agreement or undertaking is made or entered into.

Accident to public property.

(2) Where through accident to public property or other emergency an immediate expenditure is necessary to protect such property or to meet such emergency, the proper officer may enter into such obligation or authorize such expenditure as may be immediately necessary in the circumstances. The officer shall immediately notify the Comptroller of such commitment.

Certificate that work performed or material supplied.

30. No payment authorized by Parliament shall be made in respect of work performed or material supplied whether under contract or not, in connection with any part of any public service of Canada, unless, in addition to any other voucher or certificate which is required in that behalf, the deputy minister or other officer charged with the administration of the particular service, certifies that such work has been performed, or such materials supplied, as the case may be, and that the price charged is according to contract, or if not covered by contract, is fair and just. R.S., c. 178, s. 45, am.

Responsibility of Ministers and officers.

31. No provision of this Act shall be construed to limit the responsibility of ministers, deputy ministers, departmental officers or other persons charged with the administration of grants of Parliament.

Lapse of appropriations.

Proviso.

32. (1) Balances of appropriations which remain unexpended at the end of a fiscal year shall lapse and be written off; provided that during a period not exceeding thirty days subsequent to the end of the said fiscal year issues of public moneys from the Consolidated Revenue Fund may be made to an amount or amounts not exceeding the unexpended balance of any such appropriation, for the purpose only of discharging any debt properly incurred and payable prior to the end of the said fiscal year, which may be outstanding chargeable thereto and which for good reason was not paid within the said fiscal year, and such expenditure may be charged in the accounts of the said fiscal year.

29. This is a new section designed to protect an appropriation from being over-encumbered. See Section 26.

30. Section 45 of the Act reads as follows:—

"**45.** No payment shall be authorized by the Auditor General in respect of work performed, or material supplied by any person in connection with any part of the public service of Canada, unless, in addition to any other voucher or certificate which is required in that behalf, *the officer, under whose special charge such part of the public service is*, certifies that such work has been performed, or such materials supplied, as the case may be, and that the price charged is according to contract, or if not covered by a contract, is fair and just."

31. New. This proposed section is designed to make it clear that the creation of the office of the Comptroller of the Treasury does not relieve others of their proper responsibilities.

32. Section 49 (3) of the Act reads as follows:—

"3. Balances of appropriations which remain unexpended at the end of the fiscal year shall lapse and be written off *and balances of credits issued in respect thereof, against which no cheques have been drawn before the end of the fiscal year, shall lapse concurrently therewith:* Provided that the Governor in Council may, by order, in council, direct that a new credit shall issue, terminable not more than *two months* after the end of the fiscal year, for an amount not exceeding the unexpended balance of any such appropriation for the purpose only of discharging any proper debt, or to meet any obligation properly incurred, which may be outstanding chargeable thereto, but all payments made under the authority of such order shall be included in the accounts *of the next following fiscal year.*"

Accounting for advances.

(2) Accountable advances to any person for any purpose, which remain unaccounted for at the termination of the fiscal year, shall be repaid or accounted for within fifteen days thereafter. The Treasury Board, having regard to the special circumstances of any particular case, may, on the recommendation of the Comptroller, set a later date for such settlement, but in no case shall such later date be beyond sixty days after the termination of the fiscal year.

Auditor General.

(3) A copy of any Treasury Board ruling made under the authority of this section shall forthwith be delivered to the Auditor General. R.S., c. 178, ss. 49 (3), 52 (2), a.m.

Remission of duties and forfeitures by Governor in Council.

33. (1) The Governor in Council, whenever he deems it right and conducive to the public good, may remit any duty or toll payable to His Majesty, imposed or authorized to be imposed by any Act of the Parliament of Canada, or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act for any contravention of the laws relating to the collection of the revenue, or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty is given by law to the informer or prosecutor, or to any other person: Provided that no duties of customs or excise, paid to His Majesty on any goods, shall be remitted or refunded on account of such goods having, after the payment of such duties, been lost or destroyed by fire or other unavoidable accident.

Conditional or unconditional.

(2) Such remission may be total or partial, conditional or unconditional, and may be granted either before or after, or pending any suit or proceeding for the recovery of any

Time.

duty, toll, penalty or forfeiture, and either before or after any payment thereof has been made or enforced by process or execution; and such remission may be exercised by

How verified.

forbearance from instituting any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, or, if the same has been already instituted, then by the delay, stay or discontinuance of any such suit or proceeding, or by the forbearance to enforce, or by the stay or abandonment of any execution or process upon any judgment, or by the entry of satisfaction upon any judgment, or by the refund of any sum of money paid to the Minister for such duty, toll, penalty or forfeiture, or whereof payment has been enforced by any execution or process upon any judgment as aforesaid.

Effect of

(3) If the remission is conditional, the condition, if accepted by the person to whom the remission is accorded, shall be lawful and valid, and the performance thereof, or the remission only, if unconditional, shall have the same effect as if the remission had been made after the duty, toll, penalty or forfeiture had been sued for and recovered;

32. (2) This embodies the principle contained in section 52 (2) of the present Act. Section 52 (2) of the Act reads as follows:—

"2. Any balances outstanding in the hands of any person or persons unexpended or unaccounted for at such period shall be accounted for and settled as soon thereafter as is practicable *but not later than a date to be fixed by the Auditor General* having regard to the nature of the case."

Section 59 of this Bill prescribes the remedy in case of default.

33. This section is practically identical with section 91 of the present Act, with the addition of subsection 5 which is designed to remove any doubt as to the authority to pay refunds. The words in italics in section 91 are omitted.

Section 91 of the Act reads as follows:—

"**91.** The Governor in Council, whenever he deems it right and conducive to the public good, may remit any duty or toll payable to His Majesty, imposed or authorized to be imposed by any Act of the Parliament of Canada, *or by any Act or Ordinance of the legislature of the late province of Canada, or any of the provinces of Nova Scotia, New Brunswick, British Columbia or Prince Edward Island, in force in Canada, and relating to any matter within the scope of the powers of the Parliament thereof*, or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act *or Ordinance* for any contravention of the laws relating to the collection of the revenue, or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty is given by law to the informer or prosecutor, or to any other person: Provided that no duties of customs or excise, paid to His Majesty on any goods, shall be remitted or refunded on account of such goods having, after the payment of such duties, been lost or destroyed by fire or other unavoidable accident.

2. Such remission may be total or partial, conditional or unconditional, and may be granted either before or after, or pending any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, and either before or after any payment thereof has been made or enforced by process or execution; and such remission may be exercised by forbearance from instituting any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, or, if the same has been already instituted, then by the delay, stay or discontinuance of any such suit or proceeding, or by the forbearance to enforce, or by the stay or abandonment of any execution or process upon any judgment, or by the entry of satisfaction upon any judgment, or by the refund of any sum of money paid to the Minister of Finance for such duty, toll, penalty or forfeiture, or whereof payment has been enforced by any execution or process upon any judgment as aforesaid.

3. If the remission is conditional, the condition, if accepted by the person to whom the remission is accorded, shall be lawful and valid, and the performance thereof, or the remission only, if unconditional, shall have the same effect as if the remission had been made after the duty, toll, penalty or forfeiture has been sued for and recovered; and if the condition is not performed, it may be enforced, or all proceedings may be had as if there had been no remission.

and if the condition is not performed, it may be enforced, or all proceedings may be had as if there had been no remission.

Recommendation by Treasury Board.

(4) No remission shall be made in any case unless such case has been considered, and the remission, whether total or partial, conditional or unconditional, has been recommended by the Treasury Board, and sanctioned and ordered by the Governor in Council.

Refunds to be paid out of Consolidated Revenue Fund.

(5) Refunds made under the provisions of this Act, or of any other Act, may be paid out of any unappropriated moneys in the Consolidated Revenue Fund. R.S., c. 178, s. 91, am.

Refunds of parliamentary fees.

34. Refunds of public moneys received in respect of proceedings before the Senate or House of Commons, which are authorized by resolution of the Senate or the House of Commons respectively, or by the rules and standing orders of either House, shall be notified by the proper officer of Parliament to the Minister and shall be paid by him out of the Consolidated Revenue Fund. R.S., c. 178, s. 35 (3), am.

Refusal of Comptroller to cause payment.

35. If the Comptroller declines to cause an issue of public moneys out of the Consolidated Revenue Fund on the ground that the money is not justly due, or that it is in excess of the authority granted by the Governor in Council or that there is no parliamentary authority, or if he is in disagreement with the deputy head of a department charged with the administration of a particular service as to the state of the unencumbered balance of the appropriation authorized for such service, or if the Auditor General objects, then upon a report of the case being submitted, the Treasury Board shall be the judge of the sufficiency of the objections, and may sustain them, or order payment to be made. R.S., c. 178, s. 42; s. 43; am.

Objection by Auditor General.

Accounting officers may be designated.

36. The Minister may designate such accounting officers or other clerks or employees in any department or branch of the public service as he may deem necessary for the carrying out of the provisions of this Act, and such officers, clerks or employees shall be under the direction and control of the Comptroller, and the Governor in Council may transfer any of the said officers, clerks or employees to the Department of Finance.

4. No remission shall be made in any case unless such case has been considered, and the remission, whether total or partial, conditional or unconditional, has been recommended by the Treasury Board, and sanctioned and ordered by the Governor in Council.

5. A detailed statement of all remissions and refunds of any tolls or duties shall be annually submitted to both Houses of Parliament, within the first fifteen days of the session thereof next following the close of the last preceding financial year."

Subsection 5 of the Act is covered by section 50 (2), *(g)*, of this Bill.

34. This section is intended to remove doubt as to authority to pay refunds ordered by either House of Parliament.

Section 35, subsections (2) and (3), reads as follows:—

"**35.** (2) All moneys received by an officer, clerk or employee of the Senate or House of Commons of Canada as fees or sums in any way payable in connection with any proceedings before Parliament, or any Bills presented to, or Acts passed by Parliament, or any copies of any such proceedings, Bills or Acts, shall forthwith be deposited by the accountant of either House to the credit of the aforesaid account in such bank as he from time to time designates; and the moneys so deposited shall form part of the Consolidated Revenue Fund of Canada.

3. Refunds, in whole or in part, of any moneys received and deposited as provided in the last preceding subsection, and payments in connection with the said proceedings, Bills or Acts, directed to be made by the Senate and the House of Commons, or made in accordance with the rules and standing orders of either House, shall be payable out of the Consolidated Revenue Fund of Canada."

35. This section provides, following the procedure laid down in sections 42 and 43 of the present Act, for decision by the Treasury Board of possible disputes as to expenditure of public moneys.

Sections 42 and 43 of the Act read as follows:—

"**42.** No cheque for public money shall issue except upon the certificate of the Auditor General that there is parliamentary authority for the expenditure, save only in the following cases:—

(a) If, upon any application for a cheque, *the Auditor General has reported that there is no parliamentary authority for issuing it, then upon the written opinion of the Minister of Justice that there is such authority,* citing it, the Treasury Board may authorize the Deputy Minister of Finance to prepare the cheque, irrespective of the Auditor General's report;

"**43.** *If the Auditor General has refused to certify that a cheque of the Minister of Finance may issue,* on the ground that the money is not justly due, or that it is in excess of the authority granted by Council, or for any reason other than that there is no parliamentary authority, then upon a report of the case prepared by the *Auditor General and the Deputy Minister of Finance,* the Treasury Board shall be the judge of the sufficiency of the Auditor General's objection, and may sustain him or order the issue of the cheque in its discretion."

36. This is a new section to enable the accounting service dealing with expenditure to be centralized.

PART IV.

Public Accounts.

Accounts of Canada, what they shall show.

37. The accounts of Canada shall be kept in the office of the Minister who shall constantly maintain an accounting system to show, among other things,

(a) the current state of the Consolidated Revenue Fund;

(b) the revenues and expenditures of the current fiscal year;

(c) the commitments for the current fiscal year chargeable against each parliamentary appropriation or grant;

(d) the fixed or established charges to be expended from the Consolidated Revenue Fund on the authority of any Act of Parliament. R.S., c. 178, s. 46, am.

Public accounts—annual statement.

38. (1) An annual statement, called the Public Accounts, shall be prepared by the Deputy Minister as soon as possible after the termination of each fiscal year and shall be submitted by him to the Minister.

What public accounts shall show.

(2) The Public Accounts shall show:—

(a) the state of the public debt;

(b) the state of the Consolidated Revenue Fund and the various trusts and special funds under the management of the Government of Canada;

(c) such other accounts and matters as are required to show what the liabilities and assets of Canada are at the date of such statement.

Fiscal year.

(3) The Public Accounts shall be for the period of the fiscal year.

Presentation to House of Commons.

(4) The Minister shall lay the Public Accounts before the House of Commons on or before the thirty-first day of October, if Parliament is then sitting, or if not sitting, then within one week after Parliament is next assembled. R.S., c. 178, s. 46, pt.; s. 47 (2), s. 48: s. 49.

PART V.

The Auditor General and His Office.

Appointment and salary.

39. The Governor General may, for the more complete examination of the accounts of Canada, and for the reporting thereon to the House of Commons, appoint an officer, under the Great Seal of Canada, to be called the "Auditor General of Canada", and such officer may be paid out of the Consolidated Revenue Fund a salary at the rate of fifteen thousand dollars per annum. R.S., c. 178, s. 28, am.

37. This section enlarges subsection 1 of section 46 of the present Act, which is printed opposite section 38 of this Bill.

The words "by double entry" are omitted.

38. Sections 46, 48 and 49 (1) of the Act read as follows:—

"**46.** The public accounts of Canada shall be kept *by double entry* in the office of the Minister of Finance.

2. An annual statement shall be prepared as soon as possible after the termination of each fiscal year exhibiting

(a) the state of the public debt and the amount chargeable against each of the public works for which any part of the debt has been contracted;

(b) the state of the Consolidated Revenue Fund and the various trusts and special funds under the management of the Government of Canada;

(c) such other accounts and matters as are required to show what the liabilities and assets of Canada really are at the date of such statement.

"**48.** The Deputy Minister of Finance shall prepare and submit to the Minister of Finance the public accounts to be annually laid before Parliament.

"**49.** (1) The public accounts shall include the period from the first day of April in one year to the thirty-first day of March in the next year, which period shall constitute the fiscal year."

39. Section 28 of the Act reads as follows:—

"**28.** The Governor General may, for the more complete examination of the public accounts of Canada, and for the reporting thereon to the House of Commons, appoint an officer, under the Great Seal of Canada, to be called the Auditor General of Canada, and such officer may be paid out of the Consolidated Revenue Fund such salary as may be authorized by law."

Tenure of office.

40. (1) The Auditor General shall hold office during good behaviour, but shall be removable by the Governor General on address of the Senate and House of Commons.

Age limit—seventy years.

(2) The Auditor General shall cease to hold office upon reaching the age of seventy years. R.S., c. 178, s. 29, am.

Superannuation.

41. The Auditor General shall be subject to the provisions of the Civil Service Superannuation Act except as regards his tenure of office. R.S., c. 178, s. 30.

Officers and clerks.

42. (1) Such officers, clerks, employees and other persons, shall be appointed, from time to time, in the manner authorized by law, in the office of the Auditor General, as may be necessary to ensure performance of the duties of his office.

Auditor General may make rules for his office.

(2) The Auditor General may, from time to time, make orders and rules for the conduct of the internal business of his office, and prescribe regulations and forms for the guidance of persons concerned in making and rendering their periodical accounts for examination; provided that all such rules, regulations and forms shall be approved by the Treasury Board previous to the issue thereof.

Treasury Board approval.

Suspension of officers and clerks.

(3) The Auditor General may suspend any of the officers, clerks, employees and other persons employed in his office. R.S., c. 178, s. 31; s. 32; s. 33.

Report through Minister.

43. In any case in which the Auditor General deems it necessary to report for the information of the Governor in Council, such report shall be made through the Minister. R.S., c. 178, s. 34.

Examination of accounts.

44. (1) The Auditor General shall examine, periodically, the accounts of all branches of the public service, and shall take such further steps as he may deem necessary to satisfy himself that such accounts are faithfully and properly kept and that the moneys expended have been applied to the purposes for which the grant was intended to provide.

Access to books of account.

(2) The Auditor General shall, in order that such examination may, as far as possible, proceed *pari passu* with the expenditures of the several departments, have free access, at all convenient times, to the books of account and other documents relating to the accounts of such department, and may require that there be furnished to him, from time to time, or at regular intervals, such statements, reports and documents as to him appear reasonable and necessary.

Auditor General's representative in a department.

(3) The Auditor General, if he deems it expedient, may station one or more of his officers in any department or branch of the public service to enable him more effectively to carry out his duties under the provisions of this Act, and the department shall provide necessary office accommodation for such officer or officers. R.S., c. 178, ss. 56, s. 57,am.

40. Subsection 2 is new.

Section 29 of the Act reads as follows:—

"**29.** The Auditor General shall hold office during good behaviour, but shall be removable by the Governor General on address of the Senate and House of Commons."

41. Section 30 of he Act reads as follows:—

"**30.** The Auditor General shall be subject to the provisions of the Civil Service Superannuation Act except as regards his tenure of office."

42. Sections 31, 32 and 33 of the Act read as follows:—

"**31.** Such officers, clerks, and other persons, shall be appointed, from time to time, in the manner authorized by law, in the office of the Auditor General, as may be necessary to perform the duties of the office.

"**32.** The Auditor General may, from time to time, make orders and rules for the conduct of the internal business of his office, and prescribe regulations and forms for the guidance *of principal accountants and sub-accountants* in making up and rendering their periodical accounts for examination: Provided that all such rules, regulations and forms shall be approved by the Treasury Board previously to the issue thereof.

"**33.** The Auditor General may suspend any of the officers, clerks and others employed in his office."

43. Section 34 of the Act reads as follows:—

"**34.** In any case in which the Auditor General deems it necessary to report for the information of the Governor in Council, such report shall be made through the Minister of Finance."

44. Subsection 1 replaces section 56 of the present Act.

Subsection 3 is new and is supplemental to section 48 of the Bill providing for pre-audit.

44. Sections 56 and 57 of the Act reads as follows:—

"**56.** Every appropriation account shall be examined by the Auditor General on behalf of the House of Commons.

2. In the examination of such accounts, the Auditor General shall ascertain first, *whether the payments which the accounting department has charged to the grant are supported by the vouchers required by this Act and by proofs of payment;* and, secondly, whether the money expended has been applied to the purposes for which such grant was intended to provide: Provided that whenever it appears to the Minister of Finance, that the expenditure included, or to be included, in any appropriation account, or any portion of such expenditure, calls for further examination, he may instruct the Auditor General to further examine such expenditure and to report to the Minister of Finance thereon; and if the Minister of Finance does not, thereupon, see fit to sanction such expenditure, it shall be regarded as being not properly chargeable to a parliamentary grant, and shall be reported to the House of Commons, in the manner hereinafter provided.

"**57.** The Auditor General shall, in order that such examinations may, as far as possible, proceed *pari passu* with the cash transactions of the several accounting departments, have free access, at all convenient times, to the books of account and other documents relating to the accounts of such departments, and may require the several departments concerned to furnish him, from time to time, or at regular periods, *with accounts of the cash transactions of such departments respectively up to such time or periods.*"

Auditor General to be satisfied revenue accounted for.

45. (1) The Auditor General shall satisfy himself that the revenues are being fully accounted for, and shall examine, at his discretion, the accounts of all persons employed in the collecting and managing of the revenues.

Notification of appointments.

(2) The Clerk of the King's Privy Council of Canada, or the Civil Service Commission, or any person authorized by law to make appointments to the public service, as the case may be, shall inform the Auditor General of the appointment of every public officer or other person to whom public moneys may be paid. R.S., c. 178, s. 64 (2) am.

Certain accounts which Auditor General shall examine.

46. (1) The Auditor General shall, besides examining from time to time the various accounts of the several departments as provided by this Act, examine and audit the accounts of Canada for each fiscal year, and for that purpose statements with respect to such accounts shall be prepared in such form as the Auditor General may desire, and by such persons as the Minister shall direct.

Certifying accounts to House of Commons.

(2) The statements referred to in this section shall include

(a) the accounts of all receipts forming the Consolidated Revenue Fund;

(b) the accounts of expenditures of whatsoever nature made from the Consolidated Revenue Fund;

(c) the accounts current with the several banks and fiscal agents of Canada;

(d) the accounts relating to the issue or redemption of loans;

(e) the sinking funds;

(f) the accounts with other governments;

(g) the accounts with the several Indian tribes known as the Indian Fund;

(h) the accounts held in trust for others;

(i) any other account which the Treasury Board directs the Auditor General to examine and audit.

(3) Each of such accounts shall be examined under the direction of the Auditor General who shall certify to the House of Commons that the account has been examined under his direction and is correct. R.S., c. 178, s. 62, am.

Auditor General shall examine certain other accounts.

47. (1) The Auditor General shall, from time to time, examine the accounts and records in respect to

(a) the gold held as security for the redemption of Dominion and Provincial notes;

(b) redeemed or cancelled securities, coupons, Dominion and Provincial notes, and any other obligation representing the debt of Canada;

(c) unissued reserves of Dominion notes and securities, specie, stamps and such other reserves of like character as may be in the custody of any public officer;

45. Subsection 1 is new.

Subsection 2 of section 64 reads as follows:—

"**64.** 2. The Clerk of the King's Privy Council of Canada shall inform the Auditor General of the appointment of every such officer."

46. The words "if required so to do" etc., in section 62 of the present Act are omitted.

In subsection 2 items *(b)* *(e)* and *(h)* are new.

Section 62 of the Act reads as follows:—

"**62.** Besides the appropriation accounts of the grants of Parliament, the Auditor General shall examine and audit, *if required so to do by the Minister of Finance, and in accordance with any regulations which are prescribed for his guidance in that behalf by the Treasury Board.*

(a) the accounts of all receipts of revenues forming the Consolidated Revenue Fund of Canada;

(b) the accounts current with several banks and financial agents of Canada;

(c) the accounts relating to the issue or redemption of loans;

(d) the accounts with the several Indian tribes known as the Indian Fund;

(e) the accounts with the *several provinces forming the Dominion of Canada;*

(f) the accounts with the *Government of Great Britain; and*

(g) any other public accounts which, though not relating directly to the receipts or expenditure of the Dominion of Canada, the Treasury Board directs him to examine and audit."

47. This is a new section and enlarges the scope of the Auditor General's jurisdiction. Item *(b)*—See section 19.

Section 67 of the Act reads as follows:—

"**67.** Whenever the Auditor General *is required by the Minister of Finance,* to examine and audit the accounts of the receipt, expenditure, sale, transfer or delivery of any securities, stamps, Canadian or other Government stock or annuities, provisions or stores, the property of His Majesty, he shall, after the examination of such accounts has been completed, transmit a statement thereof, or a report thereon to the Minister of Finance, who shall, if he thinks fit, signify his approval of such accounts.

2. The Auditor General, on receipt of such approval shall *transmit to the accountant* a certificate in a form to be, from time to time, determined by the Auditor General, which shall be to such accountant a valid and effectual discharge of so much as he thereby appears to be discharged from."

(d) equipment, supplies, provisions or stores the property of His Majesty;

(e) any other account which the Treasury Board directs the Auditor General to examine and audit;

and, by such tests as he may deem necessary, satisfy himself that such accounts are in order.

Certificate to Treasury Board.

(2) When the examination of each account is completed the Auditor General shall transmit to the Treasury Board a certificate in a form to be, from time to time, determined by him, and such certificate shall be a valid and effectual discharge according to its terms.

Auditor General shall pre-audit if directed by Governor in Council.

48. (1) The Auditor General, if so directed by the Governor in Council on the recommendation of the Treasury Board, shall audit the accounts of any branch of the public service before payment.

If pre-audit directed no payment before Auditor General has certified.

(2) If the Auditor General is directed to pre-audit certain accounts or classes of accounts, no payment of such accounts may be made until the Auditor General has certified them to be correct or, on his raising an objection to any account, until such objection has been overruled by the Treasury Board.

Auditor General's annual report.

49. The Auditor General shall report annually to the House of Commons the result of his examination and audit of the accounts of Canada in such manner as will exhibit the true state of each account at the termination of the fiscal year last ended. R.S., c. 178, s. 50, am.

Auditor General's report.

50. (1) The reports of the Auditor General shall be laid before the House of Commons by the Minister on or before the thirty-first day of October, if Parliament is then sitting

Time.

or if not sitting, then within one week after Parliament is next assembled;

Proviso.

provided that if the Minister does not, within the time prescribed by this section, present to the House of Commons any report made by the Auditor General, the Auditor General shall forthwith present such report.

Auditor General shall call attention to certain cases.

(2) In reporting the result of his examination and audit to the House of Commons, the Auditor General shall call attention to every case in which

(a) a grant has been exceeded; or

(b) moneys received from sources other than the grants for the year to which the account relates have not been applied or accounted for according to the direction of Parliament; or

(c) a sum charged against a grant is not supported by proof of payment; or

(d) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was in any way irregular; or

48. This is a new section, providing for pre-audit where directed by the Governor in Council.

49. The method and scope of the Auditor General's examination are covered by sections 44, 45, 46 and 47 of the Bill.

Section 50 of the Act reads as follows:—

"**50.** On or before the thirtieth day of June in every year, accounts of the appropriation of the several supply grants comprised in the Appropriation Act, or in any other Act, for the year ending thirty-first March then last, shall be prepared by the several departments and be transmitted for examination to the Auditor General and to the Deputy Minister of Finance, and, when certified and reported upon, as hereinafter directed, they shall be laid before the House of Commons; and such accounts shall be called the appropriation accounts of the moneys expended for the services to which they respectively relate.

2. Each of such accounts shall be examined under the direction of the Auditor General, by such officer or clerk in his office as he directs; and such officer or clerk shall certify to the due examination of such account, and the Auditor General shall certify that the account has been examined under his direction and is correct."

50. The first phrase of subsection 1 is new, and specifies a date at which the Auditor General's report is to be ready.

Subsection 2, items *(e)* and *(f)* cover reports which in the present Act are covered by section 44, and item *(g)* replaces subsection 5 of section 91.

The relative sections of the Act read as follows:—

"**44.** The Auditor General shall, in all cases mentioned in the two sections last preceding, prepare a statement of all such legal opinions, reports of council, special warrants and cheques issued without his certificate, and of all expenditures incurred in consequence thereof, which he shall deliver to the Minister of Finance, who shall present the same to Parliament not later than the third day of the session thereof then next ensuing.

"**91.** (5) A detailed statement of all remissions and refunds of any tolls or duties shall be annually submitted to both Houses of Parliament, within the first fifteen days of the session thereof next following the close of the last preceding financial year.

"**60.** In reporting as hereinbefore directed for the information of the House of Commons, the result of the examination of the appropriation accounts, the Auditor General shall call attention to every case in which

(a) cheques have been issued, without his certificate; or

(b) a grant has been exceeded; or

(c) money received by a department from other sources than the grants for the year to which the account relates has not been applied or accounted for according to the direction of Parliament; or

(d) in which a sum charged against a grant is not supported by proof of payment; or

(e) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was, in any way, irregular. R.S., c. 24, s. 61.

"**61.** If the Minister of Finance does not, within the time prescribed by this Act, present to the House of Commons any report made by the Auditor General on the appropriation accounts, or on any other accounts, the Auditor General shall forthwith present such report."

(e) a special warrant authorized the payment of any money; or

(f) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or

(g) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament;

or to any other case which the Auditor General considers should be brought to the notice of Parliament. R.S., c. 178, s. 44; s. 47 (2); s. 60; s. 61; s. 91 (5).

Appeal to Treasury Board on Auditor General's disallowance.

51. Whenever any public officer is dissatisfied with any disallowance or charge in his accounts made by the Auditor General, or whenever any objection is raised by the Auditor General to the introduction of any item into the said accounts, such officer may appeal to the Treasury Board, which, after such further investigation as it considers equitable, whether by *viva voce* examination or otherwise, may make such order, directing the relief of the appellant, wholly or in part, from the disallowance or charge in question, as appears to it to be just and reasonable; and the Auditor General shall govern himself accordingly. R.S., c. 178, s. 59 and s. 68, am.

Balance to be paid over.

52. (1) Every person, on the termination of his charge of any account of any nature whatsoever, or, in the case of his decease, his representatives, shall forthwith pay over any balance of public money then due to the Crown in respect to such charge, to the public officer authorized to receive the same.

Report if improperly retained, proceedings for recovery.

(2) Whenever it appears to the Auditor General that any balance of public money has been improperly and unnecessarily retained by any person, he shall report the circumstances of such cases to the Minister, who shall take such measures as to him seem expedient for the recovery, by legal process or by other lawful ways and means, of the amount of such balance, together with interest at five per centum per annum upon the whole or upon such part of such balance, and for such period of time as to the Minister appears just and reasonable. R.S., c. 178, s. 69, am.

PART VI.

Inquiries by the Auditor General.

Examination on oath.

53. The Auditor General may examine any person on oath or affirmation on any matter pertinent to any account submitted to him for audit; and such oath or affirmation may be administered by him to any person whom he desires to examine. R.S., c. 178, s. 70.

51. Sections 59 and 68 of the Act read as follows:—

"**59.** If, during the progress of the examination by the Auditor General hereinbefore directed, any objection arises to any item to be introduced into the appropriation account of any grant, such objection shall, notwithstanding such account has not been rendered to him, be immediately communicated to the department concerned; and, if the objection is not answered to his satisfaction by such department, it shall be referred by him to the Treasury Board, and the Treasury Board shall determine in what manner the items in question shall be entered in the annual appropriation account.

"**68.** Whenever an accountant is disatisfied with any disallowance or charge in his accounts made by the Auditor General, such accountant may appeal to the Treasury Board, which, after such further investigations as it considers equitable, whether by *viva voce* examination or otherwise, may make such order, directing the relief of the appellant, wholly or in part, from the disallowance or charge in question, as appears to it to be just and reasonable; and the Auditor General shall govern himself accordingly."

52. This section substitutes the word "person" for "accountant."

Section 69 of the Act reads as follows:—

"**69.** Every accountant on the termination of his charge as such accountant, or, in the case of a deceased accountant, his representatives, shall, forthwith, pay over any balance of public money then due to the Crown in respect of such charge, to the public officer, authorized to receive the same.

2. Whenever it appears to the Auditor General that balances of public money have been improperly and unnecessarily retained by an accountant, he shall report the circumstances of such cases to the Minister of Finance, who shall take such measures as to him seem expedient for the recovery, by legal process or by other lawful ways and means, of the amount of such balance or balances, together with interest upon the whole or upon such part of such balance or balances, for such period of time and at such rate as to the Minister of Finance appears just and reasonable."

FROM THIS SECTION TO SECTION 73, INCLUSIVE, THE LANGUAGE OF THE BILL IS IDENTICAL WITH THAT OF THE ACT, EXCEPT WHERE CHANGES NOTED.

Subpoenas.

54. (1) The Auditor General may apply to any judge of the Exchequer Court of Canada, or to any judge of a superior court of any province of Canada, for an order that a subpœna be issued from the court, commanding any person therein named to appear before him at the time and place mentioned in such subpœna, and then and there to testify to all matters within his knowledge relative to any account submitted to him, and if so required, to bring with him and produce any document, paper or thing which he has in his possession relative to any such account as aforesaid; and such subpœna shall issue accordingly upon the order of such judge.

Any part of Canada.

(2) Any such witness may be summoned from any part of Canada whether within or without the ordinary jurisdiction of the court issuing the subpœna.

Expenses.

(3) Reasonable travelling expenses shall be tendered to any witness so subpœnaed at the time of such service. R.S., c. 178, s. 71.

Commission to take evidence.

55. (1) If, by reason of the distance at which any person, whose evidence is required by the Auditor General, resides from the seat of government, or for any other cause, the Auditor General deems it advisable, he may issue a commission, under his hand and seal, to any officer or person therein named, empowering him to take such evidence, and report the same to him.

Powers of commissioners.

(2) Such officer or person, being first sworn before some justice of the peace faithfully to execute the duty entrusted to him by such commission, shall, with regard to such evidence, have the same powers as the Auditor General would have had if such evidence had been taken before him, and may, in like manner, apply to and obtain from any judge of any of the courts aforesaid, a subpœna for the purpose of compelling the attendance of any person, or the production of any document, paper or thing before him; and such subpœna shall issue accordingly on the order of such judge; or such subpœna may issue on the application of the Auditor General to compel such attendance, or the production of any document, paper or thing before such commissioner. R.S., c. 178, s. 72.

Failure to attend, or answer, or produce.

56. Every person summoned, in the manner hereinbefore provided, to attend before the Auditor General or any commissioner appointed as aforesaid, who fails, without valid excuse, to attend accordingly, or, being commanded to produce any document, paper or thing in his possession, fails to produce the same, or refuses to be sworn or to answer any lawful and pertinent question put to him by the Auditor General or by such commissioner, shall, for each such failure or refusal, forfeit the sum of one hundred

Forfeiture.

dollars to the Crown, for the public uses of Canada, to be

recovered in any manner in which debts due to the Crown are recoverable; and such person may likewise be dealt with by the court out of which the subpœna issued, as a person who has refused to obey the process of such court, and who is guilty of a contempt thereof. R.S., c. 178, s. 73.

PART VII.

LIABILITY CIVILLY.

Failure to account.

57. (1) Every officer or person who refuses or neglects to transmit any account, statement or return, with the proper vouchers, to the officer or department to whom he is lawfully required to transmit the same, on or before the day appointed for the transmission thereof, shall, for such refusal or neglect, forfeit and pay to the Crown, for the public uses of Canada, the sum of one hundred dollars, recoverable with costs, as a debt due to the Crown, and in any court and in any way in which debts to the Crown are recoverable.

Forfeiture.

Evidence and burden of proof.

(2) In any action for the recovery of such sum, it shall be sufficient to prove, that such account, statement or return ought to have been transmitted by the defendant, as alleged on the part of the Crown; and the burden of proof that the same was so transmitted shall rest upon the defendant. R.S., c. 178, s. 74.

Notice to persons neglecting to pay over.

58. Whenever the Minister has reason to believe that any officer or person has received money for the Crown, or for which he is accountable to the Crown, or has in his hands any public money applicable to any purpose, and has not paid over or duly applied and accounted for the same, he may direct a notice to such officer or person, or to his representatives in case of his death, requiring him or them, within a time from the service of such notice, to be therein named, to pay over, or apply and account for such money to the Minister or to the officer mentioned in the notice, and to transmit to him the proper vouchers that he or they have so done. R.S., c. 178, s. 75.

Proceedings against persons refusing to obey notice.

59. (1) If any officer or person fails to pay over, apply or account for any such money, and to transmit such vouchers as aforesaid within the time limited by the notice served on him, the Minister shall state an account as between such officer or person and the Crown in the matter to which the notice relates, charging interest from the service thereof, and shall deliver a copy thereof to the Attorney General of Canada.

Evidence.

(2) Such copy shall be sufficient evidence to support any information or other proceeding for the recovery of the amount therein shown to be in the hands of the defendant, as a debt due to the Crown, saving to the defendant the right to plead and give in evidence all such matters as are legal and proper for his defence.

Costs.

(3) The defendant shall be liable for the costs of such information or proceeding, whatever the judgment therein is, unless

(a) he proves that, before the time limited in such notice, he paid over or applied and duly accounted for the money therein mentioned, and transmitted the proper vouchers with such account; or

(b) he is sued for such money in a representative character, and is not personally liable therefor, or to render such account. R.S., c. 178, s. 76.

Proceedings in case of insufficient vouchers.

60. (1) Whenever any such officer or person as aforesaid has transmitted an account, either before or after notice as aforesaid, but without vouchers or with insufficient vouchers, for any sum for which he therein takes credit, the Minister may direct a notice to such officer or person, requiring him to transmit such vouchers or sufficient vouchers, as are stated in the notice, within such time after the service of the notice as the Minister deems fit; and, if such vouchers are not transmitted within that time, the Minister may state an account against such officer or person, disregarding the sums for which he has taken credit, but for which he has transmitted no vouchers or insufficient vouchers, and may deliver a copy of such account to the Attorney General of Canada.

Evidence.

(2) Such copy shall be sufficient evidence to support an information or other proceeding for the recovery of the amount therein shown to be in the hands of the defendant, saving to the defendant the right to plead and give in evidence all such matters as are legal and proper for his defence.

Costs.

(3) Such defendant shall be liable for the costs of the information or proceeding, whatever the judgment therein is, unless the vouchers by him transmitted within the time limited by the notice served on him, or before such service, are found of themselves sufficient for his defence, and for his discharge from all sums demanded of him. R.S., c. 178, s. 77.

Proceedings if money received and not paid over.

61. (1) If, at any time, it clearly appears by the books or accounts kept by or in the office of any officer or person employed in the collection or management of the revenue, or in accounting for the same, or by his written acknowledgment or confession, that such officer or person has, by

virtue of his office or employment, received moneys belonging to His Majesty and amounting to a sum certain, which he has refused or neglected to pay over, in the manner and at the time lawfully appointed, to the officer duly appointed to receive the same, a justice or judge of any court having jurisdiction in civil matters to the amount of the sums so ascertained as aforesaid, shall upon affidavit of the facts made before him by any officer cognizant thereof and thereunto authorized by the Governor in Council, cause to be issued against and for the seizure and sale of the goods, chattels and lands of the officer or person so in default as aforesaid, such writ or writs as might have issued out of such court, if the bond given by him had been put in suit, and judgment had been thereupon obtained in favour of His Majesty, for a like sum, and any delay by law allowed between judgment and execution had expired.

Seizure and sale of defaulter's goods.

Execution and costs.

(2) Such writ or writs shall be executed by the sheriff or other proper officer; and such sum as aforesaid shall be levied under them with costs, and all further proceedings shall be had, as if such judgment as aforesaid had been actually obtained. R.S., c. 178, s. 78.

Purchaser exonerated.

62. Whenever any estate belonging to a public officer is sold under any writ of extent or any decree or order of any court of record, and the purchaser thereof, or of any part thereof, has paid his purchase money into the hands of any public officer authorized to receive the same, such purchaser shall be wholly exonerated and discharged from all further claims of His Majesty, for or in respect of any debt arising upon the account of such officer, although the purchase money so paid is not sufficient in amount to discharge the whole of such debt. R.S., c. 178, s. 79.

Proceedings if public moneys not properly applied.

63. If any officer or person has received public money for the purpose of applying it to any specific purpose, and has not so applied it within the time or in the manner provided by law, or if any person having held any public office and having ceased to hold the same, has in his hands any public money received by him as such officer for the purpose of being applied to any specific purpose to which he has not so applied it, such officer or person shall be deemed to have received such money for the Crown for the public uses of Canada, and may be notified by the Treasury Board to pay such sum back to the Minister; and the same may be recovered from him as a debt due to the Crown, in any manner in which debts due to the Crown are recoverable, and an equal sum may, in the meantime, be applied to the purpose to which such sum ought to have been applied. R.S., c. 178, s. 80.

Recovery if not paid in.

Liability for loss occasioned by malfeasance or neglect.

64. If, by reason of any malfeasance, or of any gross carelessness or neglect of duty, by any officer or person employed in the collection or management of the revenue or in collecting or receiving any moneys belonging to the Crown, for the public uses of Canada, any sum of money is lost to the Crown, such officer or person shall be accountable for such sum as if he had collected and received the same, and it may be recovered from him on proof of such malfeasance, gross carelessness or neglect, in like manner as if he had so collected and received it. R.S., c. 178, s. 81.

Other Crown remedies not affected.

65. Nothing in this Act shall weaken or impair any remedy which the Crown has for recovering or enforcing the payment or delivery of any money or property belonging to the Crown, for the public uses of Canada, and in the possession of any officer or person whomsoever, by virtue of any other Act or law. R.S., c. 178, s. 82.

PART VIII.

Offences and Penalties

Offences by officers and employees.

66. Every officer, or person acting in any office or employment, connected with the collection or management of the revenue who

Receiving bribes.

(a) receives any compensation or reward for the performance of any official duty, except as by law prescribed; or

Conspiring to defraud.

(b) conspires or colludes with any other person to defraud the Crown, or makes opportunity for any person to defraud the Crown; or

Permitting breach of law.

(c) designedly permits any violation of the law by any other person; or

Making false entries.

(d) wilfully makes or signs any false entry in any book, or wilfully makes or signs any false certificate or return in any case, in which it is his duty to make an entry, certificate or return; or

Not giving information.

(e) having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the Crown, under any revenue law of Canada, fails to report in writing, such knowledge or information to his next superior officer; or

Demanding reward for condoning offences.

(f) demands or accepts or attempts to collect, directly or indirectly as payment or gift or otherwise, any sum of money, or other thing of value, for the compromise, adjustment or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized to do by law, or by the authority of the department of which he is an officer;

Dismissed and punished.

shall be dismissed from office, and is guilty of an indictable offence, and shall, on conviction, be liable to a fine not exceeding five hundred dollars, and to imprisonment for any term not exceeding five years. R.S., c. 178, s. 83.

66. This increases the term of imprisonment from one year to five years

Offering bribes to revenue officers.

67. (1) Every person who

(a) directly or indirectly, promises, offers or gives, or causes or procures to be promised, offered or given any money, goods, chose in action, bribe, present or reward, or any promise, contract, undertaking, obligation or security for the payment or delivery of any money, goods, chose in action, bribe, present or reward, or any other valuable thing whatever, to any officer, or any person acting in any office or employment connected with the collection or management of public money, with intent.

With intent.

To influence decision.

(i) to influence his decision or action on any question or matter which is then pending, or may, by law, be brought before him in his official capacity; or

To commit fraud.

(ii) to influence such officer or person to commit, or aid or abet in committing any fraud on the revenue, to to connive at, collude in, or allow or permit any opportunity for the commission of any such fraud; and

Officer accepting a bribe.

(b) Every officer or person who in anywise accepts or receives any such moneys, goods, chose in action, bribe, present, or reward, or any promise, contract, undertaking, obligation or security for the payment or delivery thereof, or any other valuable thing whatever, or any part of the same respectively;

Punishment.

is guilty of an indictable offence, and liable, on conviction, to a fine not exceeding three times the amount so offered or accepted, and to imprisonment for any term not exceeding five years.

Forfeiture of office.

(2) Every officer or person who holds any office or place under the Crown, and is convicted under this section, shall forfeit his office or place; and every person who is convicted under this section shall be for ever disqualified to hold any office of trust, honour or profit under the Crown. R.S., c. 178, s. 84.

Disqualified.

Officer of revenue interested in making excisable goods.

68. Every officer and every person acting in any office or employment connected with the collection of the revenue who is or becomes, directly or indirectly, interested in the manufacture or production of any article subject to excise, or who trades in any article subject to excise duties, shall incur a penalty not exceeding five hundred dollars and not less than fifty dollars, which shall be recoverable in any court of competent jurisdiction. R.S., c. 178, s. 85.

Penalty.

Other remedies of His Majesty not impaired.

69. Nothing herein contained shall prevent, lessen, or impair any civil or criminal remedy which His Majesty or any other person has against any person offending against

67. This increases the term of imprisonment from one year to five years.

69. The words "civil or criminal" are new.

this Act, or his sureties, or against any other person whomsoever; but nevertheless the conviction of any such offender shall not be received in evidence in any suit, or action at law or in equity, against him. R.S., c. 178, s. 86, am.

BOOKS, PAPERS, ETC.

The property of His Majesty.

70. All books, papers, accounts and documents of what kind soever, and by whom and at whose cost soever the paper and materials thereof have been procured or furnished, kept or used by, or received or taken into the possession of any officer or person employed or having been employed in the collection or management of the revenue or in accounting for the same, by virtue of his employment as such, shall be deemed to be chattels belonging to His Majesty; and all moneys or valuable securities received or taken into the possession of any such officer or person by virtue of his employment shall be deemed to be moneys and valuable securities belonging to His Majesty. R.S., c. 178, s. 87.

Effect of remission and pardon.

71. If the Governor in Council directs that the whole or any part of any penalty imposed by any law relating to the revenue be remitted or returned to the offender, such remission or return shall have the effect of a pardon for the offence for which the penalty is incurred, which shall thereafter have no legal effect prejudicial to the person to whom such remission is granted. R.S., c. 178, s. 92.

PROCEDURE.

Attorney General may sue for.

72. (1) The Attorney General of Canada may sue for and recover in His Majesty's name any penalty, or enforce any forfeiture imposed by any law relating to the revenue, before any court or other judical authority before which such penalty or forfeiture is recoverable or enforceable under such law, or may direct the discontinuance of any suit in respect of any such penalty or forfeiture by whom or in whose name soever the same has been brought.

Penalties and forfeitures to belong to His Majesty.

(2) The whole of the penalty or forfeiture when recovered or enforced, shall belong to His Majesty for the public uses of Canada: Provided that the Governor in Council may, if he sees fit, allow any portion thereof to the seizing officer or other person by whose information or aid the penalty or forfeiture has been recovered or enforced. R.S., c. 178, s. 93.

Venue of actions and prosecutions.

73. (1) Every action and prosecution against any officer or person acting in any office or employment connected with the collection of the revenue for any thing purporting to be done in pursuance of any Act relating to the collection of the revenue, shall, unless otherwise provided, be laid and tried in the district, county or other judicial division where the act was committed, and not elsewhere, and shall not be commenced except within six months next after the act committed.

Limitation of time.

Notice to defendant.

(2) Notice in writing of such action and of the cause thereof shall be given to the defendant one month at least before the commencement of the action.

Pleading.

(3) In any such action the defendant may plead the general issue, and give the provisions of this section and the special matter in evidence at the trial.

Tender of amends, payment into court.

(4) No plaintiff shall recover in any such action if tender of sufficient amends is made before action brought, or if a sufficient sum of money is paid into court by or on behalf of the defendant after action brought.

Consequences of non-compliance.

(5) If such action is commenced after the time hereby limited for bringing it, or is brought or the venue is laid in any other place than as aforesaid, a verdict shall be found or judgment shall be given for the defendant; and thereupon, or if the plaintiff becomes non-suit, or discontinues any such action after issue joined, or if upon demurrer or otherwise judgment is given against the plaintiff, the defendant shall recover his full costs as between solicitor and client, and shall have the like remedy therefor as any defendant has by law in other cases.

Costs.

Probable cause.

(6) Although a verdict or judgment is given for the plaintiff in any such action, the plaintiff shall not be entitled to more than twenty cents damages, and shall not have costs against the defendant, if the judge before whom the trial is had certifies that the defendant had probable cause.

Idem.

(7) If, on any information or suit on account of any seizure made by any such officer or person, judgment is given for the claimant, and the court or judge certifies, that there was probable cause for the seizure, the claimant shall not be entitled to costs, and the person who made the seizure shall not be liable to any indictment, prosecution or suit on account thereof.

Other rights preserved.

(8) Nothing herein shall prevent the effect of any Act for the protection of officers from vexatious actions for things purporting to be done in the performance of their duty. R.S., c. 178, s. 94.

PART IX.

Regulations and Commencement.

Regulations by Governor in Council.

74. (1) The Governor in Council, on the recommendation of the Treasury Board, may make such regulations as he deems necessary or expedient to ensure the carrying out of the provisions and intent of this Act, and may authorize the Minister to install mechanical appliances and to engage, for periods not exceeding three months, such skilled assistance as may be deemed necessary to advise in respect to the accounting services provided for by this Act and which services come within the scope of the Comptroller's duties. The expenses thus incurred shall be paid out of the unappropriated balances of the Consolidated Revenue Fund.

Mechanical appliances and skilled assistance.

Report to Parliament.

(2) A list of those engaged on the authority of this section shall annually be presented to Parliament by the Minister.

Date of coming into force.

75. (1) The preceding provisions of this Act shall come into force on a date to be fixed by the Governor in Council but not later than April 1, 1932: Provided that before such date the Governor in Council may from time to time order and direct that any specified branch or portion of the public service shall on a stated date become subject to this Act, and from and after the said date the provisions of chapter one hundred and seventy-eight of the Revised Statutes of Canada, 1927, shall cease to apply to the said branch or portion of the public service.

Proviso.

Repeal.

(2) Subject to the provisions of subsection one of this section, the *Consolidated Revenue and Audit Act*, chapter one hundred and seventy-eight of the Revised Statutes of Canada, 1927, shall be deemed to be repealed on the date fixed by the Governor in Council for the coming into force of this Act.

When section comes into force.

(3) This section shall come into force upon the date of the assent to this Act.

74. This is a new section.

75. This is a new section.

SUMMARY.

Sections of the Consolidated Revenue and Audit Act which have been omitted from or absorbed in this Bill, and explanations:—

Section of present Act.	Explanation
3	"Who shall be subject to this Act." The purpose of this section is covered by section four of the Bill. Section six of the Bill also has a bearing on the subject. It would appear, therefore, that the purpose of section three of the Act is sufficiently covered.
20	"Officers to be employed." The purpose of this section is now effected by the provisions of the Civil Service Act.
21	"No fees allowed". "Officers receiving $1,000 or more to have no other employment." The object of this section is met by provisions of the Civil Service Act.
23	"Oath of office." This section is obsolete in practice. An oath of office is prescribed by the Civil Service Act. The Customs Act, chapter 42 of the Revised Statutes, sections 291 and 292, deals with oaths and forms of oath.
24	"Official districts." Section seventy-four of the Bill gives general powers of making regulations to the Governor in Council for the purposes of the Act.
26	"Interchange of officers in branches of revenue."
27	"Performance of duties," "Notice of hours of attendance to be posted." These matters are covered by the Civil Service Act.
36	"Treasury Board. Determines time and mode of accounting, etc." This is covered by the general regulation making powers contained in the Bill.
47	"Account of issues from Consolidated Revenue Fund." This section under present practice is meaningless, and under the scheme of disbursements covered by the Bill will be unnecessary.
51-55 incl.	Deal chiefly with appropriation accounts. Under the scheme of the Bill this detail is unnecessary, as the preparation of accounts of expendi-

SUMMARY—*Concluded.*

Section of present Act.	Explanation
	tures will fall upon the Comptroller of the Treasury, but by section thirty-one of the Bill the responsibility of departmental officers will continue.
58	"Auditor General to test castings and computations." Sections 44, 45, 46 and 47 of the Bill cover the auditing duties of the Auditor General and provide in effect that he shall satisfy himself as to the correctness of accounts.
63	Render accounts to Auditor General. This is absorbed in the provisions of the Bill among others, the one requiring continuous reports of operations to the Auditor General.
64 (1)	Officers receiving public moneys to account. This provision is covered by section four of the Bill. The rendering of accounts to the Auditor General is covered by subsection three of section four of the Bill.
65 and 66.	Examination and Audit. Certificate to accountant. These sections are absorbed in the provisions of the Bill, especially 51 of the Bill, relating to the Auditor General's powers and duties wherein he is given a wider scope, and must be satisfied with accounts.
88	Oaths and declarations *re* collection or management of revenue. The Customs Act contains sections dealing with the question of oaths and declarations. The general regulation making powers contained in the Bill would also cover the question.
88 (2)	"Affirmation in place of oath." The Canada Evidence Act deals with this question.
89	"Testimony on oath." Part VI of the Bill dealing with inquiries by the Auditor General covers this question so far as his office is concerned. The Inquiries Act covers the question generally.
90	"Holidays." This question is dealt with by the Civil Service Act.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 103.

An Act to provide for a further loan to the Halifax Harbour Commissioners.

First reading, June 23, 1931.

The MINISTER OF MARINE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29554 1931

2nd Session, 17th Parliament, 21-22 George V, 1931.

BILL 103.

THE HOUSE OF COMMONS OF CANADA.

An Act to provide for a further loan to the Halifax Harbour Commissioners.

1927, c. 58; 1928, c. 28; 1929, c. 44.

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 Halifax Harbour Loan Act, 1931.*

Loan of $3,500,000 to Harbour Commissioners for terminal facilities.

2. The Governor in Council may from time to time loan to the Corporation of the Halifax Harbour Commissioners, hereinafter called "the Corporation", in addition to the moneys heretofore authorized to be loaned to the Corporation by the Governor in Council for the construction of harbour improvements, and which have not, at the date of the passing of this Act, been so loaned,—such sums of money, not exceeding in the whole the sum of three million, five hundred thousand dollars, as may be required to enable the Corporation to carry on the construction of terminal facilities in the harbour of Halifax, for which the plans, specifications and estimates have been approved by the Governor in Council before the passing of this Act; and to construct such additional terminal facilities as may likewise be approved as necessary, further to properly equip the said port.

Interest during construction to be charged to capital account.

3. During the period of construction of the works referred to in the preceding section, the interest payable on the debentures deposited with the Minister of Finance and Receiver General under the provisions of this Act in respect of the construction of such works shall be deemed to be money required to enable the Corporation to construct the said works and to be a part of the cost of construction thereof, and the said interest may be paid out of the amount hereby authorized to be loaned; the period of construction herein referred to shall begin on the day when the first

Explanatory Notes.

The Halifax Harbour Commissioners were incorporated by Act of Parliament, chapter 58 of the Statutes of 1927. A loan of $500,000 was authorized by the Statutes of 1928, chapter 28, to construct terminal facilities, and that amount was to meet the total requirements of the corporation for one year from 11th June, 1928, the date of the passing of the Act. A further loan of $5,000,000 was authorized by the Statutes of 1929, chapter 44, to carry on the construction of terminal facilities and to construct such additional facilities as were approved as necessary to properly equip the port. The present Bill is to authorize a further loan of $3,500,000 to the Harbour Commissioners for the same purpose.

loan is made on account of the said construction, and shall terminate on such date as the Governor in Council shall fix and determine.

No loan until plans approved.

4. No such loan shall be paid in respect of the construction of terminal facilities, unless such detailed plans, specifications and estimates, for the works to be performed by the Corporation and on which the money so to be loaned is to be expended, as are satisfactory to the Minister of Marine, have been submitted to and approved by the Governor in Council before any work on the same has been commenced.

Monthly statements to be submitted and applications to be approved.

5. The Corporation shall submit to the Minister of Marine monthly, statements showing in detail the total expenditure on account of the different items of construction for terminal facilities during that month, and any other statements required, in such form as the Minister shall direct, and the Corporation may thereafter make application to the said Minister for a loan on account of the balance of such expenditure for which no loan has previously been made, and, upon the approval of such application, authority for payment of the amount so applied for may be granted by the Governor in Council out of the available balance of the loan provided for by this legislation.

Deposit of debentures to cover loans.

6. The Corporation shall, upon any loan being made, deposit with the Minister of Finance and Receiver General debentures of the Corporation equal in par value to the loan so made (which debentures the Corporation is hereby authorized to issue), and such debentures so issued shall be of such amounts as the Minister of Finance and Receiver General determine, and shall bear date on the day when such loan is made, and shall be repayable within twenty-five years from the date of their issue, and in the meantime shall bear interest at the rate of five per centum per annum, such interest to be payable half yearly, on the first day of July and the first day of January in each year.

Repayment of loans.

7. Subject to the provisions of section three hereof, the principal and interest of the sums loaned under the authority of this Act to the Corporation shall be payable by the Corporation out of all its property, assets, tolls, rates, dues, penalties and other sources of revenue and income whatsoever, and shall be charged thereon in the same manner and to the same extent, and have precedence in regard to payment equally after the payments provided for in section nineteen of chapter fifty-eight of the Statutes of 1927, without priority or preference.

1927, c. 58.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to provide for a loan to The New Westminster Harbour Commissioners.

First reading, June 23, 1931.

The MINISTER OF MARINE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29877 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to provide for a loan to The New Westminster Harbour Commissioners.

1913, c. 158.

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 New Westminster Harbour Loan Act, 1931.*

Loan of $300,000 to Harbour Commissioners.

2. The Governor in Council may, from time to time, loan to the Corporation of The New Westminster Harbour Commissioners, hereinafter called "the Corporation", such sums of money not exceeding in the whole the sum of three hundred thousand dollars as may be required by the Corporation *(a)* to complete ready for operation the existing grain elevator structure and facilities, situated on the southerly side of New Westminster Harbour, and the dockage, trackage and other facilities in connection therewith; *(b)* to pay all outstanding indebtedness of the Corporation in connection with the construction of the said grain elevator and facilities properly chargeable thereto, including engineering and legal fees and rentals incurred in connection with the elevator requirements, and for financing, including moneys owing to the Bank of Toronto and the Vancouver Harbour Commissioners and interest thereon, and the repayment of moneys owing to the Corporation's revenue account; *(c)* to pay interest and sinking fund accruing up to the first day of July, 1933, on seven hundred thousand dollars of debentures of the Corporation issued to finance the construction of the said elevator; *(d)* to pay such additional necessary expenses in connection with the completion of the elevator and the provision of necessary facilities for operating the same as may, in the opinion of the Minister of Marine and his officers, be necessary.

To complete grain elevator.

To pay outstanding indebtedness.

To pay interest and sinking fund.

To pay necessary expenses.

Explanatory Notes.

The New Westminster Harbour Commissioners were incorporated by Act of Parliament, chapter one hundred and fifty-eight of the Statutes of 1913. The Corporation issued debentures for $700,000 dated 1st of April, 1928, to finance the construction of a grain elevator on the southern side of New Westminster Harbour. The present Bill is to authorize a loan of $300,000 to the corporation to complete the elevator and facitities in connection therewith, to pay all outstanding indebtedness of the Corporation; to pay interest and sinking fund, up to 1st July, 1933, on the $700,000 of debentures already issued; and such additional expenses as may, in the opinion of the Minister and his officers, be necessary. All new expenditures for the completion of the elevator are to be subject to the supervision and approval of an officer of the Department to be designated the "Supervisor of Harbour Commissions." Upon his certificates that the expenditures are regular and in accordance with the Act, the Minister of Finance on the recommendation of the Minister of Marine may be authorized to make a loan to the Corporation for the amount certified by the office mentioned. (Section 4.) No loan is to be made until plans, specifications and estimates are submitted for approval, and full particulars of money owing are furnished to the Minister of Marine. (Section 3). Debentures of the Corporation equal in par value to the loan so made are to be deposited with the Minister o Finance to cover the loan. (Section 5).

Full particulars of money owing to be given to Minister.

3. Before any loans are made to the Corporation on account of the purposes mentioned in the preceding section, the Corporation shall furnish to the Minister of Marine full particulars of all moneys now owing by the Corporation on account of the construction of the said elevator, including all interest and sinking fund to be paid by the Corporation as herein provided for, and no money shall be loaned to the Corporation for expenditures on additional works in connection with the completion of the said elevator and facilities until the necessary plans, specifications and estimates for the works proposed have been submitted to the said Minister and on his recommendation approved by the Governor in Council.

No loan until plans approved.

Application for loans.

4. The Corporation shall make application to the Minister of Marine for loans for any of the purposes of this Act, accompanied by such statements and other details as the latter may require. All new expenditures toward the completion of the elevator and its appurtenances shall be subject to the supervision and approval of the officer of the Department of Marine appointed for that purpose, designated "the Supervisor of Harbour Commissions," and on the certificate of this officer that any expenditures of the Corporation are regular and in accordance with the provisions of this Act, the Minister of Finance, on the recommendation of the Minister of Marine, may be authorized by the Governor in Council to make available to the Corporation a loan for the amount of expenditure recommended in the certificate of the officer mentioned.

New expenditures subject to approval of supervisor.

Certificate of supervisor and loan of amount recommended.

Deposit of debentures to cover loans.

5. The Corporation shall, upon a loan being made remit to the Minister of Marine for deposit with the Minister of Finance and Receiver General a debenture or debentures of the Corporation equal in par value to the loan so made (which debentures the Corporation is hereby authorized to issue), and such debentures so issued shall be of such amounts as the Minister of Finance and Receiver General determines, and shall bear date on the day when such loan is made, and shall be repayable within twenty-five years from the date of their issue and in the meantime shall bear interest at the rate of five per centum per annum, such interest to be payable half-yearly on the first day of July and the first day of January in each year.

Repayment of loans.

6. The principal and interest of the sums loaned under the authority of this Act to the Corporation shall by payable by the Corporation out of all its tolls, rates, penalties and other sources of revenue and income whatsoever, and shall rank as a charge thereon and have precedence in regard to payment, next after the principal and interest of the issue of debentures of seven hundred thousand dollars issued by the Corporation, dated the first day of April, 1928.

105.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 105.

An Act to amend the Interpretation Act.

Firest reading, June 25, 1931.

THE MINISTER OF JUSTICE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
30280 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 105.

An Act to amend the Interpretation Act.

R.S., c. 1.

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

Court of Appeal, Ontario.

1. Section thirty-two of the *Interpretation Act*, chapter one of the Revised Statutes of Canada, 1927, is repealed.

Date of commencement.

2. This Act shall come into operation on the first day of September, 1931.

EXPLANATORY NOTES.

The section to be repealed reads as follows:

"**32.** Whenever under any Act of the Parliament of Canada, provision is made by which any jurisdiction, power or authority is conferred upon the Court of Appeal for Ontario, such jurisdiction, power or authority, shall be deemed to be conferred upon the Appellate Division of the Supreme Court of Ontario.

2. Whenever under any Act of the Parliament of Canada provision is made by which any jurisdiction, power or authority is conferred upon the High Court of Justice for Ontario, or any judge thereof, such jurisdiction, power or authority, shall be deemed to be conferred upon the High Court Division of the Supreme Court of Ontario or a judge of that Division sitting in court or in chambers."

By section 2 of chapter 24 of the statutes of Ontario, 1931, it is provided that the Appellate Division of the Supreme Court of Ontario shall hereafter be known as the "Court of Appeal for Ontario," and the High Court Division shall hereafter be known as "the High Court of Justice for Ontario". These provisions will come into force on the 1st September, 1931, so that after that date the provisions of section 32 of the Interpretation Act will no longer be necessary.

106.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA

BILL 106.

An Act to amend the Special War Revenue Act.

First reading, July 1, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29735 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 106.

An Act to amend the Special War Revenue Act.

R.S., c. 179; 1928, c. 50; 1929, c. 57; 1930, c. 43.

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

Part III amended.

1. Part III of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as amended by section one of chapter fifty-seven of the Statutes of 1929, is repealed as of and from the first day of January, 1932, and the following is substituted therefor:—

"PART III.

INSURANCE PREMIUMS OTHER THAN LIFE AND MARINE.

Definitions

"**13.** (1) In this Part, unless the context otherwise requires,

"Company."

(a) 'company' includes any corporation or any society or association, incorporated or unincorporated, or any partnership, carrying on the business of insurance, other than a life insurance company, a company transacting marine insurance or a fraternal benefit society;

"Canadian company."

(b) 'Canadian company' means a company incorporated or legally formed in Canada for the purpose of carrying on the business of insurance, and having its head office in Canada; (New.)

"Gross premiums."

(c) 'gross premiums' means the gross premiums payable by the insured at the commencement of the policy, or on any renewal thereof, and includes premium deposits, or any portion thereof, paid by the insured or applied in payment of renewal premiums by the insurer; (New.)

EXPLANATORY NOTES.

Part III of the Special War Revenue Act, as it now stands reads as follows:—
(The sections, subsections or paragraphs missing below were repealed by chapter 57 of the statutes of 1929.)

"PART III.

INSURANCE PREMIUMS OTHER THAN LIFE.

13. In this Part, unless the context otherwise requires,

(a) "company" includes any corporation or any society or association, incorporated or unincorporated, or any partnership, carrying on the business of insurance, other than a life insurance company, a company transacting marine insurance or a fraternal benefit society:

"Net premiums."

(d) 'net premiums' means the gross premiums received less the rebates, return premiums and premium paid for reinsurance to companies to which sections fourteen and fifteen of this Act apply; (New.)

"Superintendent."

(e) 'Superintendent' means the Superintendant of Insurance.

"Premiums received in Canada", defined.

(2) 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 within the meaning of the next succeeding section. (New.)

Tax on certain insurance companies upon net premiums.

"**14.** Every company licensed or registered or otherwise authorized to transact in Canada or in any province thereof, the business of insurance shall pay to the Minister a tax of one per cent upon the net premiums received by it in Canada on and after the first day of January in any year. (New.)

Tax on life and marine insurance companies for other class of insurance.

"**15.** Every life insurance company and every marine insurance company 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. (New.)

Tax on insurance with unlicensed British or foreign Company or with unlicensed inter-insurance associations. R.S., c. 100.

16. (1) Every person resident in Canada, who insures or has insured his property situate in Canada, or any property situate in Canada in which he has an insurable interest, other than that of an insurer of such property, against risks other than marine risks,

(a) with any British or foreign company or British or foreign underwriter or underwriters not licensed under the provisions of the *Insurance Act* to transact business in Canada; or

(b) with any association of persons formed for the purpose of exchanging reciprocal contracts of indemnity upon the plan known as inter-insurance and not licensed under the provisions of the *Insurance Act*, the chief place of business of which association or of its principal attorney-in-fact is situate outside of Canada;

shall on or before the first day of March in each year pay to the Minister, in addition to any other tax payable under any existing law or statute, a tax of fifteen per centum of the gross premiums payable by such person during the preceding calendar year for such insurance effected or in force on or after the first day of October, 1931.

Residence of corporation.

(2) For the purpose of this section every corporation carrying on business in Canada shall be deemed to be a person resident in Canada.

Returns.

"**17.** (1) Every company to which sections fourteen or fifteen of this Act applies shall on or before the last day of

(d) "Superintendent" means the Superintendent of Insurance.

16. Every person resident in Canada, who insures his property situate in Canada, or any property situate in Canada in which he has an insurable interest, other than that of an insurer of such property, against risks other than marine risks,

(a) with any British or foreign company or British or foreign underwriter or underwriters, not licensed under the provisions of the Insurance Act, to tranact business in Canada; or

(b) with any association of persons formed for the purpose of exchanging reciprocal contracts of indemnity upon the plan known as inter-insurance and not licensed under the provisions of the Insurance Act, the chief place of business of which association or of its principal attorney-in-fact is situate outside of Canada; shall on or before the thirty-first day of December in each year pay to the Minister, in addition to any other tax payable under any existing law or statute, a tax of *five* per centum of the *total net cost to* such person *of all such insurance for* the preceding calendar year.

2. For the purposes of this section every corporation carrying on business in Canada shall be deemed to be a person resident in Canada.

January in each year, and quarterly thereafter, 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, and reinsurance premiums paid by it, during the three months ending on the last day of the month preceding the date on which such return is filed.

Signatures.

(2) Such return shall, in the case of a Canadian company, be signed by the president, vice-president, managing director or secretary, and in the case of a company other than a Canadian company, by the chief agent of the Company in Canada appointed under the provisions of the *Insurance Act*.

R.S., c. 101.

Tax to be remitted with returns.

(3) 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. (New.)

Examination of books and records.

"**18.** The Superintendent or any officer of his Department appointed by him may visit the head office of the company in the case of a Canadian company, or the chief agency or principal place of business in Canada in the case of a company other than a Canadian company, and examine the books and records of the company for the purpose of verifying any return required by this Part, and the Superintendent and such officer shall have the right of access to such books and records at all reasonable hours. (New.)

Penalty for refusal or neglect.

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

Penalty for false or deceptive statements.

(2) Every president, vice-president, managing director, secretary, officer, clerk or servant, agent or attorney of such company who wilfully makes a false or deceptive statement in the return aforesaid or in any of the books and records of the company from which such return is compiled, shall be guilty of an indictable offence punishable, unless a greater punishment is in any case by law prescribed therefor, by imprisonment for a term not exceeding five years.

Penalty for negligent returns or making untrue entries.

(3) Every president, vice-president, managing director, secretary, officer, clerk or servant, agent or attorney of such company who negligently prepares or signs a return or record of the company containing a false or deceptive statement or who negligently makes an untrue entry in the books of the company affecting the correctness of the return shall be guilty of an indictable offence punishable, unless a greater punishment is in any case by law prescribed therefor, by imprisonment for a term not exceeding three years. (New.)

Returns.

"**20.** (1) Every person to whom section sixteen of this Act applies shall on or before the first day of March in each year make a return in writing to the Superintendent stating the names of the companies, societies of underwriters or associations with whom the insurance was effected by him or on his behalf, the amount of such insurance and the gross premiums paid or payable in each case.

Returns by brokers or agents.

(2) Any person who, on or after the first day of January, 1931, acting as a broker or agent, obtains, effects, places or assists in obtaining, effecting or placing insurance with companies, underwriters or associations not licensed under the provisions of the *Insurance Act*, the premiums on which are taxable under the provisions of section sixteen of this Act, such insurance having been effected or continued in force on or after the first day of October, 1931, shall on or before the tenth day of January in each year make a return to the Superintendent showing the name and address of each person on whose behalf such insurance has been so effected during the preceding calendar year.

R.S., c. 101.

Penalty.

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

2. Section forty-four of the said Act is repealed and the following is substituted therefor:—

Stamp tax on cheques.

"**44.** No person shall

(a) issue a cheque payable at or by a bank or drawn upon or addressed to a bank and requiring or directing payment of a sum of money; or

(b) present to a bank for payment a cheque as defined in paragraph *(c)* (ii) of the last preceding section;

unless there is affixed thereto an adhesive two cent Excise or postage stamp or unless there is impressed thereon by means of a die a stamp of the value of two cents."

Order in Council repealed.

3. The Order in Council, P.C. 77/2179 dated the thirty-first day of October, 1929, is hereby repealed.

4. Section forty-seven of the said Act is repealed and the following is substituted therefor:—

Stamp tax on receipts for money paid by bank.

"**47.** No person shall sign a receipt for money paid to him by a bank chargeable against a deposit of money in the bank to his credit unless he has affixed to the receipt an adhesive two cent Excise or postage stamp or unless there is impressed thereon by means of a die a stamp of the value of two cents."

20. Every person to whom section sixteen of this Act applies shall on or before the thirty-first day of *December* in each year make a return in writing to the Superintendent stating the names of the companies, societies of underwriters or associations to whom the insurance was effected by him or on his behalf, the amount of such insurance and the *net cost thereof* in each case.

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

Sections **2**, **3**, **4**, **5**, **6**, and **7**.

Under the Act as it is at present, and under the Oder in Council mentioned in section three the instruments mentioned in sections 44, 47, 65, 69 and 70 and in the Order in Council are exempt from stamp tax when they are for amounts not in excess of ten dollars each. The effect of the amendments to the Act, as provided for in sections two to seven is to remove the exemption, so that all such instruments, no matter for what amount, will be liable to stamp tax.

2. Section forty-four at present reads as follows:—(The words "for an amount exceeding ten dollars" are omitted in the new section.)

"**44.** No person shall

(a) issue a cheque *for an amount exceeding ten dollars* payable at or by a bank or drawn upon or addressed to a bank and requiring or directing payment of a sum of money; or

(b) present to a bank for payment a cheque *for an amount exceeding ten dollars*, as defined in paragraph *(c)* (ii) of the last preceding section;

unless there is affixed thereto an adhesive stamp or unless there is impressed thereon by means of a die a stamp of the value of two cents."

3. The Order in Council to be repealed reads as follows:—

"Certified to be a true copy of a Minute of a Meeting of the Treasury Board, approved by His Excellency the Governor General in Council, on the 31st October, 1929.

NATIONAL REVENUE:

The Board has under consideration the following memorandum from the Honourable the Minister of National Revenue:—

The undersigned, Minister of National Revenue, has the honour to report that Chap. 36, 17-Geo. V, provided for the exemption from stamp tax on promissory notes and bills of exchange, when for an amount not exceeding $10.00;

That, in the revision of the Special War Revenue Act, Chap. 179, R.S.C. 1927, provision is not made for the exemption of promissory notes and bills of exchange when the value thereof does not exceed $10.00;

That this is evidently an oversight in the revision.

The undersigned has, therefore, the honour to recommend that exemption from the stamp tax be granted with respect to promissory notes and bills of exchange, when for an amount not exceeding $10.00 each.

The Board concur in the above report and recommendation, and submit the same for favourable consideration."

4. The only change in section forty-seven is that the underlined word "money" on the opposite page is substituted for the words "a sum of money exceeding ten dollars" in said section as it now stands.

5. Section sixty-one of the said Act, as enacted by section one of chapter forty-three of the statutes of 1930, is repealed and the following substituted therefor:—

Exemptions from tax.

"**61.** The following transactions shall not be subject to the tax imposed by this Part:—

(a) The sale, transfer or assignment of any bond, debenture or share of debenture stock of the Dominion of Canada or of any province of Canada; (New.)

(b) The assignment of the allotment of the shares of any association, company or corporation or of the right to receive when issued the unallotted shares of any association, company or corporation; (New.)

(c) The allotment by any association, company or corporation of its shares in order to effect an issue thereof, and the first issue of a bond, debenture or share of debenture stock;

(d) The sale to any person resident and domiciled without Canada of any bond, debenture or share of debenture stock transferable by delivery to bearer; (New.)

(e) Any sale of a bond, debenture or share of debenture stock between any persons, firms or corporations who in the usual and regular course of their business buy and sell bonds, debentures or shares of debenture stock from and to the public;

(f) Any transmission of shares, bonds, debentures or debenture stock on account of death;

(g) Any gift of shares, bonds, debentures or debenture stock made *inter vivos* in consideration of natural love and affection or to a religious, charitable or educational institution."

6. Subsection one of section sixty-five of the said Act is repealed and the following is substituted therefor:—

Stamp tax on money orders, etc., of express companies.

"**65.** (1) No money order or travellers' cheque shall be issued by an express company, bank or other person unless there is affixed thereto an adhesive Excise or postage stamp of the value of two cents or unless there is impressed thereon by means of a die a stamp of the value of two cents."

7. Section sixty-nine of the said Act is repealed and the following is substituted therefor:—

Stamp tax on money orders of post office.

R.S., c. 161.

"**69.** No money order shall be issued under the provisions of the *Post Office Act* until there is affixed thereto or to the relative advice a postage stamp of the value of two cents."

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

Stamp tax on postal notes.

R.S., c. 161.

"**70.** No postal note shall be issued under the provisions of the *Post Office Act* until there is affixed thereto a postage stamp of the value of one cent, to be paid for by the purchaser of the note."

5. The section to be repealed reads as follows:—

"**61.** The first allotment by a corporation or a company of its shares in order to effect an issue, or the first issue of a bond, debenture or debenture stock, any transmission on account of death, any gift made *inter vivos* in consideration of natural love and affection, any gift to a religious or charitable institution or an institution of learning, or the sale or transfer of any bond, debenture or debenture stock, between recognized dealers or brokers, shall not be subject to the tax imposed by this Part."

6. Subsection one of section sixty-five at present reads as follows:—(The words "for an amount exceeding ten dollars" are omitted in the new section.)

"**65.** No money order or traveller's cheque *for an amount exceeding ten dollars* shall be issued by an express company, bank or other person unless there is affixed thereto an adhesive stamp of the value of two cents."

7. Section sixty-nine at present reads as follows:—(The words "for an amount exceeding ten dollars" are omitted in the new section.)

"**69.** No money order *for an amount exceeding ten dollars* shall be issued under the provisions of the Post Office Act unless there is affixed thereto or to the relative advice a postage stamp of the value of two cents."

8. Section seventy at present reads as follows:—(The words "for an amount exceeding ten dollars" are omitted in the new section.)

"**70.** No postal note *for an amount exceeding ten dollars* shall be issued under the provisions of the Post Office Act until there is affixed thereto a postage stamp of the value of one cent, to be paid for by the purchaser of the note."

Stamp tax on letters and post cards.

9. Section seventy-one of the said Act is repealed and the following is substituted therefor:—

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

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

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

a tax of one cent in addition to postage payable by the sender who shall affix to any such letter or postcard a postage stamp or stamps of a value sufficient to pay both the postage and the said tax.

Exception

(2) Such tax shall not be levied or collected on any letter or post card entitled to the privilege of free transmission under the provisions of the *Post Office Act*."

R.S., c. 161.

10. Paragraph *(f)* of section eighty-five of the said Act is repealed and the following is substituted therefor:—

"Producer or manufacturer."

"*(f)* "producer or manufacturer" shall include any printer, publisher, litographer or engraver and any dresser or dyer of raw furs;"

11. (1) Subsection one of section eighty-six of the said Act, as amended by chapter fifty of the statutes of 1928, by chapter fifty-seven of the statutes of 1929, and by chapter forty-three of the statutes of 1930, is repealed and the following is substituted therefor:—

Consumption or sales tax of four per cent.

"**86.** (1) In addition to any duty or tax that may be payable under this Act or any other statute or law, there shall be imposed, levied and collected a consumption or sales tax of four per cent on the sale price of all goods,—

(a) produced or manufactured in Canada, payable by the producer or manufacturer at the time of the delivery of such goods to the purchaser thereof. Provided that in the case of any contract for the sale of goods wherein it is provided that the sale price shall be paid to the manufacturer or producer by instalments as the work progresses, or under any form of conditional sales agreement, contract of hire-purchase or any form of contract whereby the property in the goods sold does not pass to the purchaser thereof until a future date, notwithstanding partial payment by instalments, the said tax shall be payable *pro tanto* at the time each of such instalments falls due and becomes payable in accordance with the terms of the contract, and all such transactions shall for the purposes of this section, be regarded as sales and deliveries. Provided further that in any case where there is no physical delivery of the goods by the manufacturer or producer, the said tax shall be payable when the property in the said goods passes to the purchaser thereof. Provided further that if any manufacturer

9. The only change in section seventy-one is made by inserting the underlined words "letter and" in paragraph *(a)* of subsection one. The effect of the amendment will be that the rate for transmission by post (i.e. other than 'drop letters") will be three cents. The rates on post cards and 'drop letters' will remain as heretofore.

10. The paragraph to be repealed reads as follows:—
(The only change is made by the addition of the underlined words "and any dresser or dyer of raw furs.")
"*(f)* "producer or manufacturer" shall include any printer, publisher, lithographer or engraver."

11. The consumption or sales tax is increased from one per cent, as it now stands, to four per cent. The underlined word "four" is substituted for the word "one".
Subsection one to be repealed reads as follows:—
"**86.** In addition to any duty or tax that may be payable under this Act or any other statute or law, there shall be imposed, levied and collected a consumption or sales tax of one per cent on the sale price of all goods
(a) produced or manufactured in Canada, payable by the producer or manufacturer at the time of the sale thereof by him; or
(b) imported into Canada, payable by the importer or transferee who takes the goods out of bond for consumption, at the time when the goods are imported or taken out of warehouse for consumption; or
(c) sold by a licensed wholesaler to another than a licensed manufacturer, and the tax shall be computed on the duty paid value of goods imported or (if the goods were manufactured or produced in Canada) the tax shall be computed on the price for which the goods sold were purchased by the said licensed wholesaler from the manufacturer or producer and the said price shall include the amount of the excise duties on goods in bond."
In contracts entered into before 2nd March, 1931, under which a manufacturer is bound to deliver goods at a fixed price after the increased rate of four per cent came into force, the manufacturer may collect from the purchaser the additional tax imposed.

or producer has prior to the 2nd day March, 1931, made a *bona fide* contract for the sale of goods to be delivered after this section comes into force, and if such contract does not permit the adding of the whole of the tax imposed by this section to the amount to be paid under such contract, then so much of the tax by this section imposed as may not under such contract be added to the contract price shall be payable by the purchaser to the vendor and by the vendor to His Majesty, but in case the vendor refuses or neglects to collect such tax from the purchaser the vendor shall be liable to His Majesty for the payment of such tax; or (New.)

(b) imported into Canada, payable by the importer or transferee who takes the goods out of bond for consumption at the time when the goods are imported or taken out of warehouse for consumption; or

(c) sold by a licensed wholesaler, payable by the vendor at the time of delivery by him, and the said tax shall be computed on the duty paid value of goods imported or (if the goods were manufactured or produced in Canada), on the price for which the goods sold were purchased by the said licensed wholesaler and the said price shall include the amount of the excise duties on goods sold in bond."

(2) Subsection two of the said section is amended by adding thereto the following paragraphs:—

"*(f)* sold by a licensed wholesaler to a licensed manufacturer if the goods are partly manufactured goods; or

(g) sold by a licensed wholesaler to another licensed wholesaler."

(3) Section eighty-six is further amended by adding thereto the following subsection:—

Tax on furs dressed or dyed.

"(4) There shall be imposed, levied and collected a like tax of four per cent upon the current market value of all raw furs, dressed and/or dyed in Canada, payable by the dresser or dyer at the time of delivery by him." (New.)

12. Section eighty-seven of the said Act is amended by adding thereto the following subsection:—

Minister may determine value if goods are not sold.

"(2) Whenever goods are manufactured or produced in Canada and used by the manufacturer or producer thereof and not sold, or are given away or distributed by the manufacturer or producer thereof without consideration, the Minister may determine the value for the tax under this Act and all such transactions shall, for the purposes of this Act, be deemed to be sales and the time when such goods are used or taken into consumption by the manufacturer or producer thereof, or distributed or given away by the manufacturer or producer thereof, shall be deemed to be the time of delivery." (New.)

(2) The subsection to be amended reads as follows:—

(2) Notwithstanding anything contained in the preceding subsection, the consumption or sales tax shall not be payable on goods,—

(a) exported, except that the said tax shall be payable on the sale of spirituous and fermented liquors, other than wine, unless such goods are exported in bond by the manufacturer thereof and foreign landing certificates satisfactory to the Minister are produced as proof that said goods have been landed at the place designated in the export entry.

(b) sold by a licensed manufacturer to another licensed manufacturer of the goods are partly manufactured goods; or

(c) imported by a licensed manufacturer if the goods are partly manufactured goods; or

(d) imported by a licensed wholesaler, on importation; or

(e) sold by a licensed manufacturer to a licensed wholesaler."

(2) The object of the words added is to facilitate the interchange of goods between licensees without payment of the tax so as to avoid a double payment of tax on the the same article.

(3) The consumption of sales tax has been collected from dressers and dyers in the manner provided by the new subsection four under regulations made by the Minister. It is thought advisable to embody the principle of these regulations in the statute itself.

12. The new subsection is added to remove any doubt as to the taxibility of certain transactions which are not sales.

Fifty per cent of tax on certain articles repealed.

13. Section eighty-eight of the said Act as amended by section five of chapter forty-three of the statutes of 1930, and all Orders in Council providing for the payment of fifty per cent of the rate of consumption or sales tax imposed on certain goods are repealed.

14. The said Act is further amended by inserting therein the following section as section eighty-eight:—

Excise tax of one per cent on duty paid value.

"**88.** In addition to any duty or tax that may be payable under this Part, or any other statute, there shall be imposed, levied and collected a special excise tax of one percent on the duty paid value of all goods imported into Canada payable by the importer or transferee who takes the goods out of bond for consumption at the time when the goods are imported or taken out of warehouse for consumption. Provided that the said tax shall not apply to goods the duty paid value of which does not exceed twenty-five dollars when imported by mail or express, unless more than one entry of such goods be made by one importer at one time from one source, in which case the tax shall be applicable.

Provided, further, that the said tax shall not apply to articles on which other excise taxes are imposed on importation by Part XI of this Act, nor to raw leaf tobacco when imported by licensed tobacco or cigar manufacturers, material for the manufacture of binder twine for export, when imported by the manufacturers thereof, British and Canadian coin and foreign gold coin, fish and other products of the fisheries of Newfoundland; fish caught by fishermen in vessels registered in Canada or owned by any person domiciled in Canada, and the products thereof carried from the fisheries in such vessels; donations of clothing for charitable purposes, nor to goods enumerated in Customs Tariff Items 700, 702, 703, 704, 705, 705*a*, 706, 707, 708 and 709, but shall apply to all other articles of whatsoever nature, which are imported.

Provided that when raw furs imported into Canada are exported therefrom a drawback of the tax paid may be granted under regulations to be made by the Minister.

15. Section eighty-nine of the said Act is repealed and the following substituted therefor:—

Articles exempted.

"**89.** (1) The tax imposed by section eighty-six of this Act shall not apply to the sale or importation of the articles mentioned in Schedule III of this Act.

Articles exempted for 50 per cent.

(2) There shall be imposed, levied and collected only fifty per cent of the tax imposed by section eighty-six of this Act on the sale and delivery or importation of the articles enumerated in Schedule IV of this Act. (New.)

13. The section to be repealed reads as follows:—

"**88.** There shall be imposed, levied and collected only fifty per cent of the tax imposed by this Part on the sale or importation of boots and shoes, including rubber footwear; biscuits of all kinds; goods enumerated in Customs Tariff items 85, 89a, 89b, 89c, 89d, 90d, 105e, 106a, 106c and 105, 105d; creosoted railroad ties; fish, or products thereof, canned but not medicated; apples, dried, desiccated or evaporated; goods enumerated in Customs Tariff item 106b. The corresponding provisions are combined with section 89 and made a new schedule."

14. This section is entirely new. Its object is to impose a special Excise tax of 1% in accordance with the Budget resolutions.

15. The section to be repealed reads as follows:—

"**89.** The tax imposed by this Part shall not apply to the sale or importation of the articles mentioned in Schedule III of this Act.

2. The Governor in Council shall have power to add to the said list of articles so exempted from the consumption of sales tax as he may deem expedient."

The old section 88 having been repealed to make a convenient place for the insertion of the new section imposing the special Excise tax of 1% on imports is combined in section 89.

Deductions.

16. (1) Paragraph *(e)* of subsection one of section ninety-one of the said Act, as enacted by section seven of chapter fifty of the statutes of 1928, is repealed and the following is substituted therefor:—

Wholesaler.

"*(e)* When a wholesaler becomes licensed hereunder, of the tax paid in respect of goods on hand at the date of the license but only when such goods are sold. The refund shall be computed at the rate of tax prevailing at the date of the license, but in no case shall the said deduction exceed the amount of the consumption or sales tax paid."

Refunds.

(2) Subsection two of the said section is amended by adding thereto the following paragraph:—

"*(d)* When goods on which the tax has been paid are sold by any person not licensed under this Part to a licensed wholesaler." (New.)

17. Section ninety-three of the said Act is repealed and the following is substituted therefor:—

Refund on goods enumerated in item 442.

"**93.** A refund or deduction of the amount of the consumption or sales tax may be granted to a wholesaler, jobber or other dealer on goods enumerated in Customs Tariff item 442 when sold to manufacturers to be used as specified in the said item."

18. Section ninety-four of the said Act is repealed and the following is substituted therefor:—

Drawback.

"**94.** A drawback of ninety-nine per cent of the taxes imposed by this Part paid in respect of materials used, wrought into or attached to articles exported, may be granted; provided that payment of a specific sum in lieu of such drawback may be authorized by the Governor in Council in cases where specific rates of drawback of customs duties are granted under the provisions of section two hundred and eighty-six of the *Customs Act*."

R.S., c. 42.

19. Section ninety-six of the said Act is amended by adding thereto the following subsection:—

Licenses.

"(7) "Upon the cancellation under the preceding subsection of the license granted to any licensed wholesaler, or if the said license is cancelled at the request of the licensee, or if any such license expires and is not renewed by the licensee, the tax imposed by section eighty-six shall be forthwith payable upon all goods then in the possession of the said licensee, which have been purchased free of tax by virtue of the said license; the tax shall be paid at the rate in force when the said license is cancelled or expires and is not renewed and shall be computed in accordance with the provisions of paragraph *(c)* of subsection one of section eight-six." (New.)

16. Subsection (1) The amendment consists in adding to the existing paragraph *(e)* the underlined words, "but in no case shall the said deduction exceed the tax paid." The addition is made necessary by the increase in the rate of tax from 1% to 4% as otherwise, some wholesalers might be entitled by statute to receive back from the revenue fund amounts greater than they had paid.

Subsection (2) (See Explanatory note to Section 11).

Section ninety-one at present reads as follows:—

"**91.** A deduction from or refund of the consumption or sales tax may be granted in the following cases:—

(a) When goods imported by a licensed manufacturer are further manufactured and liable to the consumption or sales tax, but the deduction shall not exceed the amount of such tax paid on the importation of the said goods;

(b) When partly manufactured goods are sold by a licensed manufacturer or a wholesaler, jobber or other dealer to a licensed manufacturer;

(c) When partly manufactured goods are sold by a wholesaler, jobber or other dealer to a licensed manufacturer, but such deduction or refund shall be granted only to the licensed manufacturer with the consent of the wholesaler, jobber or other dealer.

(d) When a manufacturer becomes licensed hereunder, of the tax paid in respect of any partly manufactured goods on hand at the date of his licence but only when such partly manufactured goods have been used in, wrought into, or attached to taxable articles manufactured for sale and sold;

(e) When a wholesaler becomes licensed hereunder, of the tax paid in respect of goods on hand at the date of the licence but only when such goods are sold. The refund shall be computed at the rate of tax prevailing at the date of the licence.

2. A refund from the consumption or sales tax may be granted in the following cases:—

(a) When, in the case of imported goods, customs duty has been refunded on exportation;

(b) When domestic goods are exported, under regulations prescribed by the Minister;

(c) When imported goods which are free of customs dury and which are found not to be according to order, and exported under customs supervision within three months from the date of the customs entry."

17. Section ninety-three of the said Act is amended by substituting for the words "goods enumerated in Customs Tariff Item 445a" in the third line thereof, the words "Goods enumerated in Customs Tariff Item 442". This is merely to conform to a change in the Customs Tariff. Goods enumerated in 445a are now enumerated in 442.

18. Section ninety-four of the said Act is amended by striking out the words "consumption or sales tax" in the first and second lines thereof, and substituting the words "taxes imposed by this part" so that the section will apply both to the sales tax and the special excise tax of 1%.

19. Subsection seven is new. Its object is to provide that upon the termination for any cause of a wholesaler's license, the tax shall be payable on goods then on hand which have been purchased tax free by virtue of his license.

Subsection six of section ninety-six reads as follows:—

"6. The license of any wholesaler or jobber who contravenes any requirement of this Part shall be cancelled forthwith and the wholesaler or jobber shall not be granted a license within a period of two years after the date of such cancellation."

As for section eighty-six (mentioned in new subsection seven) *see* section eleven of the present Act.

20. Subsection one of section one hundred and six of the said Act, as enacted by section three of chapter forty-three of the statutes of 1930, is repealed and the following is substituted therefor:—

Monthly returns of taxable sales.

"**106.** (1) Every person liable for taxes under Parts XI, XII and XIII of this Act shall file each month a true return of his taxable sales for the last preceding month, in accordance with regulations made by the Minister. The said return shall be verified by statutory declaration made by the person liable, his attorney or agent. The declaration required under this section may be made before any person designated by the Minister to receive the same and every such person shall, for the purposes of this section, have the powers of a commissioner for taking affidavits. The penalty for failure to file the said return so verified within the time required by this Act shall be a sum not exceeding twenty-five dollars.

21. The said Act is further amended by adding thereto the following sections as sections one hundred and sixteen and one hundred and seventeen:—

Officer may make inquiry.

"**116.** Any officer authorized thereto by the Minister may make such inquiry as he may deem necessary for ascertaining the liability of any person to the taxes imposed by Parts XI, XII and XIII of this Act, and for the purpose of assessing the amount of such tax and for the purposes of such inquiry, any such officer shall have all the powers and authority of a Commissioner appointed under Part 1 of the *Inquiries Act*. (New.)

R.S., c. 99.

Application for refund to be made within two years.

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

Schedule III repealed and re-enacted.

22. Schedule III of the said Act and all Orders in Council adding to the list of articles exempt under section eighty-nine are hereby repealed and the following is substituted therefor:—

20. Subsection one of section one hundred and six reads as follows:—

3. Section one hundred and six of the said Act, as amended by chapter fifty of the Statutes of 1928, is repealed, and the following is substituted therefor:—

"**106.** (1) Every person liable for taxes under Parts XI, XII and XIII of this Act shall file each month a true return of his taxable sales of the last preceding month in accordance with regulations made by the Minister."

The amendment re-enacts the existing subsection as enacted by chapter 43 of the statutes of 1930, with the addition of the new matter underlined the object of which is, first, to provide for the verification of returns by statutory declaration which may be made before designated officers of the Department of National Revenue and secondly, to provide a special penalty for failure to file the return required. The situation at present is that, there being no special penalty for this offence, the taxpayer who fails to file his returns becomes liable to prosecution under section 111: "Any person who contravenes any requirement of the said parts or any regulation . . . . for which no other penalty is provided shall be liable on summary conviction to a penalty of not less than $50.00 and not exceeding $1,000.00." The minimum penalty provided by this section, $50.00, is felt to be unduly onerous in many cases.

21. Section 116 is new. Its object is to confer upon designated officers of the Department of National Revenue, Excise Division, who are charged with the investigation of Excise tax matters, the powers already exercised by designated officers of the Income Tax Branch of the same Department under the Income War Tax Act.

Section 117 is new. It is designed to limit the submission of domestic refund claims to a period of two years, as is now the case with imported goods.

22. Schedule III is the list of articles to the sale or importation of which the consumption or sales tax does not apply. Said tax is imposed by section 86 and the exception is made by subsection one of section 89.

"SCHEDULE III

Bread; bakers' cake and pies, not to include biscuits; flour, including self-raising flour, oatmeal, rolled oats and cornmeal; rolled wheat, buckwheat meal and pea meal; pearl barley; split peas; barley meal; pot barley; animals living; live poultry; meats and poultry, fresh; milk, including buttermilk, condensed milk, evaporated milk and powdered milk; cream; butter, and substitutes therefor; cheese; lard, lard compound and similar substances, made from animal or vegetable stearine or oils; eggs; vegetables, fruits, grains and seeds in their natural state; bran, shorts, middlings, alfalfa meal; oil cake, oil cake meal; grains mixed or crushed for cattle or poultry feed; hay; straw; hops, when produced in Canada; nursery stock; vegetable plants; other farm produce sold by the individual farmer of his own production; bees; honey; sugar; molasses; corn syrup; maple syrup and sugar cane syrup; salt, when manufactured or produced in Canada; ice; fish and products thereof; ores of metals of all kinds; fuel of all kinds; gold and silver in ingots, blocks, bars, drops, sheets or plates unmanufactured; British and Canadian coin and foreign gold coin; logs and round unmanufactured timber; split fence posts; fence posts, railroad ties, pulpwood, tan bark, and other articles the product of the forest, when produced and sold by the individual settler or farmer; newspapers and quarterly, monthly and semi-monthly magazines and weekly literary papers unbound; materials for use only in the construction, equipment and repair of ships; ships licensed to engage in the Canadian coasting trade; calcium carbide; radium; electricity; gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes; materials for use solely in the manufacture of any substitute for butter or lard; artificial limbs, and parts thereof; artificial eyes; donations of clothing and books for charitable purposes; settlers' effects; War Veterans' badges; memorials or monuments erected in memory of soldiers who fell in the Great War; articles for the use of the Governor General; articles imported for the personal or official use of the British High Commissioner, Ministers of Foreign Countries, Consuls General who are natives or citizens of the country they represent and who are not engaged in any other business or profession; bibles, missals, prayer-books, psalm and hymnbooks, religious tracts, and Sunday school lesson pictures; manila fibre for use only in the manufacture of rope not exceeding one and one-half inches in circumference for the fisheries; boats *bona fide* purchased by individual fishermen for their own

Oleomargerine, margarine and butterine previously exempt. Sale prohibited unless manufactured from milk or cream.

Goods covered by Customs Tarriff items 139 and 140 now taxable except molasses, corn syrup and sugar cane syrup.

"Fish or the products thereof, canned but not medicated" were previously subject to half rate.

Chicory, raw or green now taxable.

personal use in the fisheries; articles and materials used in the manufacture of boats *bona fide* built for individual fishermen for their own personal use in the fisheries; fibre for use only in the manufacture of binder twine; fertilizers; dried beet pulp; manuscript; raw furs; wool not further prepared than washed; drain tiles for agricultural purposes; printed text-books authorized by the Department of Education of any province in Canada and materials used exclusively in the manufacture or production thereof; insulin; extract of rennet; calf, cattle, hog or poultry feed; ice cream; rice, cleaned; macaroni and vermicelli; meats, salted or smoked; carbolic or heavy oil, to be used only in creosoting logs and round unmanufactured timber; cream separators and parts thereof; cars and other similar appliances for use exclusively at a mine or a quarry for mining or quarrying; articles and materials to be used exclusively in the manufacture of cars and other similar appliances for use exclusively at a mine or a quarry for mining or quarrying; articles and materials to be used exclusively in the manufacture of cream separators and parts thereof; materials, not to include plant equipment, consumed in process of manufacture or production, which enter directly into the cost of goods subject to the consumption or sales tax, manufactured or produced by a licensed manufacturer or producer; articles and materials, not to include permanent equipment, which enter into the cost of manufacture or production of goods manufactured or produced by a licensed manufacturer or producer; wrought, seamless, or lap-welded iron or steel tubing, less than four inches in diameter, threaded and coupled, or not, when used only in oil wells, and materials used in the manufacture of such tubing; machinery and apparatus used only in the pumping of crude oil out of wells, and articles and materials used in the manufacture of such machinery or apparatus.

Usual coverings to be used exclusively for covering goods not subject to the consumption or sales tax; materials to be used exclusively in the manufacture of usual coverings to be used for covering goods not subject to the consumption or sales tax; woollen rolls or wool yarn milled for a producer of wool from such wool supplied by him for his own use; cotton duck and cotton sail twine to be used only in the manufacture of equipment for ships or vessels; official stationery imported by His Majesty's Trade Commissioners in Canada from His Majesty's Stationery Office in England; crushed stone, produced or manufactured by any municipality exclusively for use in building or maintaining its roads or sidewalks, and not for sale, and sand, gravel, rubble and field stone; lasts for boots and shoes including rubber foot-wear and patterns and dies for boots and shoes

The items mentioned in the paragraph opposite ("usual coverings, etc., to apples) were previously covered by Order in Council but did not appear in Schedule III of the Act.

including rubber foot-wear; apples, dried, desiccated or evaporated; articles and materials for the sole use of any *bona fide* hospital when purchased in good faith for use exclusively by the said hospital and not for resale.

GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS:

45. Milk foods, n.o.p.; prepared cereal foods, in packages not exceeding twenty-five pounds weight each;

46. Prepared cereal foods, n.o.p;

64. Sago and tapioca;

173. Books, embossed, and grooved cards for the blind; and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind;

175. Books not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, college or school in Canada; books specially imported for the *bona fide* use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific, or art association or society, and being the property of the organized authorities of such library, and not in any case the property of individuals—the whole under regulations prescribed by the Minister,—provided that importers of books who have sold the same for the purpose mentioned in this item, shall, upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon;

209b. Nicotine sulphate;

219a. Non-alcoholic preparations or chemicals for disinfecting, dipping or spraying, n.o.p.; materials, n.o.p., for use only in producing or manufacturing preparations specified in this item, under regulations prescribed by the Minister of National Revenue;

Dry preparations used for the same purposes as goods enumerated in Item 219a;

281. Fire brick, containing not less than ninety per cent of silica; magnesite fire brick or chrome fire brick; other fire brick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment;

281a. Fire brick, n.o.p., for use exclusively in the construction or repair of a furnace, kiln, or other equipment of a manufacturing establishment;

352a. Bells, when imported for use in churches only;

391a. Castings, of iron or steel: being ingot moulds for use in the production of steel;

406. Coil chain, coil chain links, including repair links, and chain shackles, of iron or steel;

Apples dried, etc., formerly taxable at half rate.

Certain goods for hospitals, doctors and dentists, covered by customs Tariff items 476 and 476a were previously exempt.

409a. Milking machines and attachments therefor; centrifugal machines for testing butterfat, milk or cream; complete parts of all the foregoing;

409b. Cultivators, harrows, seed-drills, horse-rakes, horse-hoes, scufflers, manure spreaders, garden seeders, weeders, and complete parts of all the foregoing;

409c. Ploughs; farm, field, lawn or garden rollers; soil packers; complete parts of all the foregoing;

409d. Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators including the motive power incorporated therein, and complete parts of all the foregoing;

409e. Spraying and dusting machines and attachments therefor, including hand sprayers; fruit or vegetable grading machines and attachments therefor; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; animal dehorning instruments; and complete parts of all the foregoing;

409f. Hay loaders, hay tedders, potato planters, potato diggers, fodder or feed cutters, ensilage cutters, grain crushers and grain or hay grinders for farm purposes only, post hole diggers, snaths, stumping machines and all other agricultural implements or agricultural machinery, n.o.p., and complete parts of all the foregoing;

409g. Incubators for hatching eggs, brooders for rearing young fowl, and complete parts of all the foregoing;

409i. Scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, pronged forks, rakes, n.o.p.;

409j. Fanning mills; peaviners; corn husking machines; threshing machine separators, including wind stackers, baggers, weighers and self-feeders therefor; complete parts of all the foregoing;

409k. Windmills and complete parts thereof, not including shafting;

409n. Portable engines with boilers, in combination, for farm purposes; horse powers and traction engines for farm purposes, n.o.p.; and complete parts of all the foregoing;

409o. Equipment for generating electric power for farm purposes only, viz.: engine, gas tank, generator, storage battery, and switchboard; and complete parts of all the foregoing;

410b. Machinery and apparatus for use exclusively in washing or dry cleaning coal at coal mines or coke plants; machinery and apparatus for use exclusively in producing coke and gas; machinery and apparatus for use exclusively in the distillation or recovery of products from coal tar or gas; and complete parts of all the foregoing, not to

include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter;

410c. 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;

410d. Well-drilling machinery and apparatus, and complete parts thereof, of a class or kind not made in Canada, seamless iron or steel tubing over four inches in diameter for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals, not to include motive power; including goods enumerated in this item of a class or kind made in Canada;

410e. Well-drilling machinery and apparatus and complete parts thereof, and rope twenty-one hundred feet and over in length, capable of drilling wells of two thousand feet and over in depth, of four inches and over in diameter, and of raising and lowering casing over four inches in diameter for such wells, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals, not to include motive power;

410f. Machinery and appliances of iron or steel, of a class or kind not made in Canada, and elevators, and machinery of floating dredges, for use exclusively in alluvial gold mining;

410g. Articles for use exclusively in the metallurgy or smelting of iron, viz.: machinery and apparatus for sintering or nodulizing iron ore, concentrated or not, or flue dust; machinery and apparatus for use exclusively in the construction, equipment and repairs of blast furnaces for smelting iron ore, such machinery and apparatus to include hot blast stoves and burners, blast piping and valves connecting the blowing engines with the furnace, scale cars, charging and hoisting apparatus, blast furnace gas piping, cleaners and washers; and integral parts of all the foregoing, but not to include wrought iron pipe or valves 10½ inches and under in diameter, nor structural iron work;

410k. Machinery and apparatus, of a class or kind not made in Canada, for use exclusively in handling ore and other materials to be charged into the blast furnace, from the dock, car or stock pile, at the smelting works;

410l. Ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n.o.p., and complete parts of all the foregoing, for use exclusively in mining, metallurgical or quarrying operations;

410m. Diamond drills and core drills, not including motive power, and electrically operated rotary coal drills, of a class or kind not made in Canada, and integral parts of the foregoing, for use exclusively in mining operations;

410n. Diamond drills and core drills, not including motive power, and electrically operated rotary coal drills, n.o.p., and integral parts of the foregoing, for use exclusively in mining operations;

410o. Coal cutting machines, n.o.p.; coal heading machines; electric or magnetic machines for concentrating or separating iron ores; automatic scales for use with conveyors; and integral parts of all the foregoing, for use exclusively in mining or metallurgical operations;

410p. Sundry articles of metal as follows, for use exclusively in mining and metallurgical operations, viz.: furnaces for the smelting of ores; converting apparatus for metallurgical processes in metals; machinery for the extraction of precious metals by the chlorination or cyanide processes, not to include pumps, vacuum pumps or compressors; blast furnace blowing engines for the production of pig iron; and integral parts of all the foregoing;

410q. Pumps and vacuum pumps, and complete parts thereof, for use exclusively in the extraction of precious metals by the chlorination or cyanide processes;

410s. Amalgam safes; automatic ore samplers; automatic feeders; retorts; mercury pumps; pyrometers; bullion furnaces; amalgam cleaners; and integral parts of all the foregoing, for use exclusively in mining or metallurgical operations;

410z. Machinery and apparatus, n.o.p., and complete parts thereof, for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants, not to include motive power, tanks for gas, nor pipes and valves $10\frac{1}{2}$ inches or less in diameter;

411. Machinery for use in sawing lumber, up to but not including the operation of planing, and complete parts thereof, not to include motive power, when for use exclusively in saw mills (for the purpose of this item motive power is defined as equipment for driving the machinery of the saw mill);

411a. Machinery, logging cars, cranes, blocks and tackle, wire rope, but not including wire rope to be used for guy ropes or in braking logs going down grade, and complete parts of all the foregoing, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump or common or other carrier;

411b. Cylinder stave saws, wheel type stave jointers, crozing and champhering machinery, when for use exclusively in making staves;

431. Shovels and spades, of iron or steel, n.o.p.;

431a. Axes;

439c. Farm wagons, farm sleds, logging wagons, logging sleds, and complete parts thereof;

439d. Freight wagons, drays, sleighs, n.o.p., and complete parts thereof;

440k. Engines and complete parts thereof, to be used exclusively in the propulsion of boats or in hoisting nets and lines used in such boats *bona fide* owned by individual fishermen for their own use in the fisheries, under regulations prescribed by the Minister;

442. Articles which enter into the cost of manufacture of the goods enumerated in Tariff Items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, and 439c, when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, and 439c, under regulations prescribed by the Minister;

442a. Notwithstanding the provisions of tariff item 442, materials or commodities as hereunder defined or described, when imported by manufacturers for use exclusively in the manufacture, in their own factories, of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, and 439c, under regulations prescribed by the Minister:—

(1) Pig iron;

(2) Bars or rods, of iron or steel, hot rolled;

464. Steel dies, of a class or kind not made in Canada, valued at not less than one thousand dollars each, for use exclusively in stamping metal sheets or metal plates..... Provided that such dies shall be exported from Canada under Customs supervision within three months from the date of import entry;

476. Surgical and dental instruments of any material; surgical needles; X-ray apparatus; surgical operating tables for use in hospitals; microscopes valued at not less than $50 each by retail; and complete parts of all the foregoing;

476a. Glassware and other scientific apparatus for laboratory work in public hospitals; apparatus for sterilizing purposes, including bedpan washers and sterilizers but not including washing or laundry machines; all for the use of any public hospital, under regulations prescribed by the Minister;

480. Crutches or specially constructed staffs for cripples;

538. Binder twine or twine for harvest binders;

663b. Articles which enter into the cost of the manufacture of fertilizers, when imported for use exclusively in the manufacture of fertilizers;

666. Nitro-glycerine, giant powder, nitro and other explosives;

667. Blasting and mining powder;

682. Fish hooks, for deep-sea or lake fishing, not smaller in size than number 2·0; bank, cod, pollock and mackerel fish lines; and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not—in variety of sizes and threads—including gilling thread in

balls, and head ropes for fishing nets; marline, and net norsels of cotton, hemp or flax; and fishing nets or seines, and manila rope, not exceeding one and one-half inches in circumference, when used exclusively for the fisheries, not to include hooks, lines, nets or ropes commonly used for sportsmen's purposes;

692. Coins, cabinets of; collections of medals and collections of postage stamps; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not usual merchantable commodities), won in *bona fide* competitions;

695a. Paintings in oil or water colours, and pastels, valued at not less than twenty dollars each; paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the Minister;

696. Philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, photographic reproductions, casts as models, etchings, lithographic prints or charts; mechanical equipment of a class or kind not made in Canada. All articles in this item, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any public hospital, college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister;

700. Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association.....Provided a bond shall be first given in accordance with regulations prescribed by the Minister, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond;

701. Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Minister;

702. Carriages for travellers, and carriages laden with merchandise, not to include circus troupes or hawkers, under regulations prescribed by the Minister;

703. Travellers' baggage, under regulations prescribed by the Minister;

704. Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest;

1017. Lapwelded tubing of iron or steel, not less than four inches in diameter, threaded and coupled or not, when used in casing water, oil and natural gas wells, or for the transmission of natural gas under high pressure from gas wells to points of distribution;

UNENUMERATED:

Iron or steel pipe, not butt or lap-welded, and wirebound wooden pipe, not less than thirty inches in internal diameter, for use in alluvial gold mining; including articles and materials used exclusively or consumed in the manufacture of the said pipe.

ARTICLES AND MATERIALS TO BE USED EXCLUSIVELY IN THE MANUFACTURE OF GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS:

219a,—Dry preparations used for the same purposes as goods enumerated in Item 219a,-281, 281a, 391a, 406a, 406b, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409i, 409j, 409k, 409n, 409o, 410b, 410d, including goods enumerated in this item of a class or kind made in Canada; 410e, 410f, 410g, 410k, 410l, 410m, 410n, 410o, 410p, 410q, 410s, 410z, 411, 411a, 411b, 431, 431a, 439c, 439d, 440k, 442, 442a, 476, 476a, 480, 538, 663, 663a, 663b, 666, 667, 696, tubing enumerated in Customs Tariff Item 1017;

MATERIALS, NOT TO INCLUDE PLANT EQUIPMENT, CONSUMED IN PROCESS OF MANUFACTURE OR PRODUCTION, WHICH ENTER DIRECTLY INTO THE COST OF GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS:

281, 281a, 391a, 406a, 406b, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409i, 409j, 409k, 409n, 409o, 410b, 410d, including goods enumerated in this item of a class or kind made in Canada; 410e, 410f, 410g, 410k, 410l, 410m, 410n, 410o, 410p, 410q, 410s, 410z, 411, 411a, 411b, 431, 431a, 439c, 439d, 440k, 442a, 476, 476a, 480, 538, 663, 663a, 666, 667, 696, tubing enumerated in Customs Tariff Item 1017."

23. The said Act is further amended by adding the following Schedule thereto as Schedule IV:—

"SCHEDULE IV

Boots and shoes, including rubber footwear;
Biscuits of all kinds;
Creosoted railroad ties;
Printing paper for use exclusively in producing newspapers and quarterly, monthly and semi-monthly magazines, weekly literary papers unbound, hymn-books, religious tracts and Sunday School lesson pictures;
Moist mince meat;
Yeast.

THE GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS AS FOLLOWS WHEN PRODUCED OR MANUFACTURED IN CANADA:

89. Vegetables, prepared, in air-tight cans or other air-tight containers;
(a) Beans, baked or otherwise prepared;
(b) Corn and tomatoes;
(c) Peas;
(d) N.O.P.;
90. Vegetables, prepared or preserved:
(d) Pastes, hash and all similar products, composed of vegetables and meat or fish, or both, n.o.p.;
105. Fruit pulp, with sugar or not, n.o.p., and fruits, crushed or frozen;
105d. Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats;
106. Fruits, prepared, in air-tight cans or other air-tight containers;
(a) Apricots, peaches and pears;
(b) Pineapples;
(c) N.O.P."

When section 1 comes into force.

24. Section one of this Act shall come into force on a date to be fixed by proclamation of the Governor in Council.

When sections 2 to 9 come into force.

25. Sections two, three, four, five, six, seven, eight and nine of this Act shall be deemed to have come into force on the first day of July, 1931.

23. Schedule IV is the list of articles which are exempt from the consumption and sales tax to the extent of 50%. Said tax is imposed by section 86 and the exception is made by subsection two of section 89.

The tax on yeast formerly full rate now half rate.

The goods enumerated in Customs Tariff Item 85 and 105E formerly taxable at half rate now subject to full rate.

When sections 10 to 13 and 15 to 23 come into force.

26. Sections ten to thirteen, both inclusive, and fifteen to twenty-three, both inclusive, of this Act shall be deemed to have come into force on the second day of June, 1931.

When section 14 comes into force.

27. Section fourteen of this Act shall be deemed to have come into force on the second day of June, 1931, and to have applied to all goods therein mentioned, imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for consumption for which no entry for consumption was made before that day.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 107.

An Act to amend the Post Office Act.

AS PASSED BY THE HOUSE OF COMMONS,
2nd JULY, 1931.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29552 1931

2nd Session, 17th Parliament, 21-22 George V, 1931.

BILL 107.

THE HOUSE OF COMMONS OF CANADA.

An Act to amend the Post Office 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. 161.

1. Subsection three of section twenty-three of the *Post Office Act*, chapter one hundred and sixty-one of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Postage rate on other newspapers issued more than once a week.

"(3) Newspapers and periodicals which are required to be transmitted for a greater distance than is mentioned in the last preceding subsection, or the publication of which is of greater frequency than once a week, and the newspapers and periodicals described in the immediately preceding subsection, upon any copies in excess of the circulation of two thousand five hundred copies, shall be subject to postage at the rate of one and one-half cents on and after the first day of July one thousand nine hundred and thirty-one, for each pound weight or any fraction of a pound weight, and such postage shall be prepaid by postage stamps or otherwise as the Postmaster General from time to time directs; provided that such of the said newspapers and periodicals as have a circulation of not more than ten thousand copies per issue shall remain subject to postage at the rate of one cent for each pound weight or any fraction of a pound weight as heretofore; provided further that such of the said newspapers and periodicals as are devoted to religion, the sciences, or agriculture, shall remain subject to postage at the rate of one cent for each pound weight or any fraction of a pound weight as heretofore."

Explanatory Notes.

1. Subsections 2 and 3 of section 23 now read as follows:—

"2. Newspapers and periodicals published not more frequently than once a week in any city, town or village which has a population of not more than ten thousand persons, shall be entitled to be transmitted by mail free of postage to the extent of a circulation of two thousand five hundred copies per issue within a distance of forty miles from their place of publication.

3. Newspapers and periodicals which are required to be transmitted for a greater distance than is mentioned in the last preceding subsection, or the publication of which is of greater frequency than once a week, and the newspapers and periodicals described in the immediately preceding subsection upon any copies in excess of the circulation of two thousand five hundred copies, shall be subject to postage at the rate of *one cent* for each pound weight or any fraction of a pound weight, and such postage shall be prepaid by postage stamps or otherwise as the Postmaster General from time to time directs."

The words in italics above are struck out, and the words "one and one-half cents on and after the first day of July one thousand nine hundred and thirty-one", underlined on the opposite page are substituted therefor.

The two provisos underlined on the opposite page are new.

The effect of the amendment to subsection 3 of section 23 by this Bill will be as follows:—

(a) Free circulation.....No change

Newspapers and periodicals devoted to religion, the sciences, or agriculture.....No change

Newspapers and periodicals other than the above, with circulation not more than 10,000 copies per issue.....No change

(b) Newspapers and periodicals other than in *(a)*, with circulation more than 10,000 copies per issue.....1½c. per lb., instead of 1c. per lb. as heretofore

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 108.

An Act to amend the Companies Act.

First reading, July 2, 1931.

The SECRETARY OF STATE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
30614 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 108.

An Act to amend the Companies Act.

R.S., c. 27; 1930, c. 9.

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

1. Subsection two of section thirty-three of the *Companies Act*, chapter twenty-seven of the Revised Statutes of Canada, 1927, is hereby repealed and the following substituted therefor:—

Loans.

"(2) The company shall, in no case, make any loan to any shareholder of the company:

Proviso.

Provided that the company may make loans to its employees, to enable or assist them to purchase or erect dwelling houses for their own use, even although such employees are shareholders of the company; and the company may take from such employees mortgages or other securities for the repayment of such loans."

2. Subsection three of section one hundred and twenty-three of the said Act, as enacted by section thirty-five of chapter nine of the Statutes of 1930, is repealed and the following substituted therefor:—

Auditors not to be directors or officers.

"(3) Neither the auditor of any company nor any partner nor associate in any accounting or auditing company or business with the said auditor shall be capable of being appointed a director or officer of the company;

Exception.

Provided, however, that this subsection shall not apply to any private company, nor in the case of any company whose shares, bonds, debentures or debenture stock are not offered for public subscription.

EXPLANATORY NOTE.

1 and **2.** The existing subsection is re-enacted in each case, with the addition of a proviso which is underlined opposite.

109.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 109.

An Act to amend the Income War Tax Act.

First reading, July 2, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29648 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 109.

An Act to amend the Income War Tax Act.

R.S., c. 97; 1928, c. 12.

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

Company rate of tax ten percentum.

1. The first schedule of the *Income War Tax Act*, chapter ninety-seven, of the Revised Statutes of Canada, 1927, as amended by chapter twelve of the Statutes of 1928, is further amended by striking out the words

"Rate of tax applicable to Corporations and Joint Stock Companies

On the amount in excess of $2,000—8 per centum".

and by inserting the words

"Rate of tax applicable to Corporations and Joint Stock Companies

On the amount in excess of $2,000—ten per centum."

Date effective, periods affected.

2. The foregoing section shall be deemed to have come into force at the commencement of the 1930 taxation period and to be applicable thereto and to fiscal periods ending therein and to all subsequent periods.

Special provision re interest on non-payment of increased tax of 1930 only.

3. In respect of the income of the 1930 taxation period only, taxes exigible by reason of the increase in the tax rate provided by section one hereof, whether assessed or not, may be paid without interest on or before the thirty-first day of December, 1931, and thereafter must be paid together with interest therefrom at the rate of six per centum per annum. Provided, however, in respect of assessments issued on or prior to the thirty-first day of December, 1931, should the taxpayer fail to pay such tax within one month from the thirty-first day of December, 1931, or in respect of assessments issued after the thirty-first day of December, 1931, should the taxpayer fail to pay within one month from the issue thereof, there shall be paid in addition to

Explanatory Notes.

1. The effect of this section is to increase the rate of income tax payable on the incomes of corporations and joint stock companies from 8 to 10 per cent.

2. This section provides that the increased rate of tax shall be applicable to the income of corporations and joint stock companies for the year 1930 and thereafter.

3. This section is a special provision regarding the increased taxes payable by corporations and joint stock companies for 1930. If paid on or before 31st December, 1931, there is no interest charge. If paid thereafter interest at 6% is chargeable. Additional interest of 4% is payable in respect of assessments issued on or prior to 31st December, 1931, if not paid within one month after that date, and on assessments issued after 31st December, 1931, if not paid within one month from the date of issue thereof.

the six per centum herein provided, additional interest at the rate of four per centum per annum from the expiration of such month to the date of payment. In all other respects taxes and companies liable therefor shall be subject to all the provisions of the said Act.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 110.

An Act to amend the Pension Act.

First reading, July 3, 1931.

THE MINISTER OF PENSIONS AND NATIONAL HEALTH.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

30198

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 110.

An Act to amend the Pension Act.

R.S., c. 157; 1928, c. 38; 1930, (1st Sess.), c. 35.

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

1. Section nine of the *Pension Act*, chapter one hundred and fifty-seven of the Revised Statutes of Canada, 1927, as enacted by chapter thirty-five of the Statutes of 1930, (First Session), is repealed, and the following is substituted therefor:—

Pension Tribunal.

"**9.** The Governor in Council may appoint not less than nine and not more than twelve persons to be members of a Pension Tribunal; one of such persons shall be appointed Chairman of the Tribunal, and he and eight members thereof shall hold office for ten years and the other three members for two years, subject only to earlier removal for cause."

2. Subsection one of section 10L of the said Act, as enacted by chapter thirty-five of the Statutes of 1930, (First Session), is repealed, and the following is substituted therefor:—

Commission counsel.

"**10L.** (1) Notwithstanding anything in the Civil Service Act, the Governor in Council may on the recommendation of the Commission appoint a chief commission counsel, and on the like recommendation a number of commission counsel not exceeding ten."

3. Section fifty-one of the said Act, as enacted by chapter thirty-five of the Statutes of 1930, (First Session), is repealed, and the following is substituted therefor:—

Applications to be made to the Commission.

"**51.** (1) Every application for any payment under this Act shall be made in the first instance to the Commission whose duty it shall be

Explanatory Notes

1. The section to be repealed reads as follows:—

"**9.** The Governor in Council may appoint *nine* persons to be members of a Pension Tribunal; one of such persons shall be appointed chairman of the tribunal and he and *each of the other members* thereof shall hold office for ten years, subject only to earlier removal for cause."

The underlined words in the Bill show the proposed changes.

2. The underlined word "ten" is substituted for the word "*seven*," in subsection 1 of section 10L. There is no other change.

3. (1) Paragraphs *(a)* and *(b)* of sections 51 (1) are not changed.

Paragraph *(c)* at present reads as follows:—

"*(c)* to grant the application, if it appears to be proper to grant it on the material available, and if not, *to refer the claim to the chief pensions advocate and the chief commission counsel.*"

Duties of Commission: To collect information.

(a) to collect such relevant information, if any, as may be available in the records of any department of the Government of Canada;

To make inquiry.

(b) to make, through its medical and other officers, such inquiry as appears advisable into the facts upon which the claim is based;

To grant application or give grounds for refusal.

(c) to grant the application, if it appears to be proper to grant it on the material available and, if not, to inform the applicant that the claim has not been granted, giving the grounds therefor.

If application not granted, claim referred on request.

(2) Should the application be not granted the Commission shall refer the same to the Chief Pensions Advocate and the Chief Commission Counsel for presentation to the Pension Tribunal if the applicant or any person on his behalf duly authorized in writing so requests.

Reconsideration of claims referred.

(3) The Commission shall reconsider all applications which have been referred to the Chief Pensions Advocate and Chief Commission Counsel between the first day of October, 1930, and the date of coming into force of this Act, in respect to which the Chief Pensions Advocate has not notified the Pension Tribunal that such applications are ready for hearing.

Renewals of application.

(4) Any application heretofore disposed of by the Federal Appeal Board may, notwithstanding such disposition, be renewed at any time under this Act."

3. (2) This subsection of section 51 is new.

3. (3). This subsection is new.

3. (4). This subsection is the same as in the existing Act.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 111.

An Act to amend the Customs Tariff.

First reading, July 17, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29653 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 111.

An Act to amend the Customs Tariff.

R.S., c. 44; 1928, c. 17; 1929, c. 39; 1930 (1st Sess.), c. 13; 1930 (2nd Sess.), c. 3.

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

Sections 2 to 18 amended.

1. The *Customs Tariff*, chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter thirteen of the Statutes of 1930 (First Session) and chapter three of the Statutes of 1930 (Second Session), is further amended by repealing sections two to eighteen thereof, both inclusive, and substituting the following sections therefor:—

Definitions.

"**2.** (1) In this Act, and in any other Act relating to the Customs, unless the context otherwise requires,

"Free". *(a)* "free" in any one of the said tariff columns means that the goods opposite which the word appears, and to which the tariff in the said column applies, may be imported and taken out of warehouse for consumption in Canada, without duty;

"Gallon". *(b)* "gallon" means an Imperial gallon;

"Hoop, band and strip". *(c)* "hoop, band and strip" when applied to iron or steel mean flat forms not more than fourteen inches in width and less than ·1875 inch in thickness;

"In diameter". *(d)* "in diameter" when applied to pipes and tubes means the actual inside diameter;

"Iron". *(e)* "iron" includes "steel";

"M ft". *(f)* "M ft." represents and has the meaning of the words "one thousand feet board measure";

"n.o.p.". *(g)* "n.o.p." represents and has the meaning of the words "not otherwise provided for";

"p.c." *(h)* "p.c." in any one of the tariff columns in Schedule A to this Act represents and has the meaning of the words "per centum, *ad valorem*";

EXPLANATORY NOTES.

Section **2.** Definitions *(c)*, *(d)*, *(i)* and *(l)* of this section are taken unchanged from chapter 13 of the Statutes of 1930 (First Session). All the other definitions in this section are taken unchanged from the Customs Tariff, chapter 44, Revised Statutes, 1927, referred to in these explanatory notes as the existing Act.

"Plate". *(i)* "plate" when applied to iron or steel means a rectangle, circle or sketch as cut in a plate mill, more than fourteen inches in width and ·1875 inch or more in thickness, with variations from such thickness not exceeding ·015 inch;

"Proof". "Proof spirits". *(j)* "proof", "proof spirit" or "proof spirits", when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty-two degrees Fahrenheit have a specific gravity of 0·9187 as compared with that of distilled water at the same temperature;

"Rolled iron". *(k)* "rolled iron" or "rolled steel" means iron or steel hot rolled only;

"Sheet". *(l)* "sheet" when applied to iron or steel means a rectangle more than fourteen inches in width and less than a plate in thickness;

"Ton". *(m)* "ton" means two thousand pounds avoirdupois.

Interpretation of other expressions. (2) The expressions mentioned in section two of the *Customs Act*, whenever they occur herein or in any Act relating to the Customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said section two; and any power conferred upon the Governor in Council by the *Customs Act* to transfer dutiable goods to the list of goods which may be imported free of duty or to reduce the rates of duty on dutiable goods is not hereby abrogated or impaired.

R.S., c. 42.

Duties of Customs. Schedule A. "**3.** (1) Subject to the provisions of this Act and of the *Customs Act*, there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule A to this Act, when such goods are imported into Canada or taken out of warehouse for consumption therein, the several rates of duties of Customs, if any, set opposite to each item respectively or charged on goods as not enumerated, in the column of the tariff applicable to the goods, subject to the following conditions, viz.:—

British Preferential Tariff. *(a)* The rates of customs duties, if any, set forth in column (1), "British Preferential Tariff," shall apply to goods the produce or manufacture of the following British countries when conveyed without transhipment from a port of any British country enjoying the benefits of the British Preferential Tariff into a sea, lake or river port of Canada:—

(i) The United Kingdom,

(ii) The British colony of Bermuda,

(iii) The British colonies commonly called the British West Indies, including the following:—

The Bahamas,

Jamaica,

Section **2.** (2) This is not changed.

Section **3.** *(a)* The underlined word *lake* inserted here, and at the end of this paragraph, is new.

Turks and Caicos Islands,
The Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat and the Virgin Islands),
The Windward Islands (Grenada, St. Vincent and St. Lucia),
Barbados,
Trinidad and Tobago,
(iv) British Guiana,
(v) British India,
(vi) Ceylon,
(vii) Straits Settlements,
(viii) New Zealand,
(ix) Union of South Africa,
(x) Southern Rhodesia,
(xi) any other British colony or possession admitted to the benefits of the British Preferential Tariff in Canada, in the manner hereinafter provided;

Provided, however, that goods entitled to the benefits of the British Preferential Tariff shall be accorded such benefits when such goods are shipped on a through bill of lading consigned to a consignee in a specified port in Canada when such goods are transferred at a port in a British possession, and conveyed without further transhipment into a sea, lake or river port of Canada;

Intermediate Tariff.

(b) The rates of Customs duties, if any, set forth in column (2), "Intermediate Tariff," shall apply to goods the produce or manufacture of any British or foreign country to which the benefits of such Intermediate Tariff shall have been extended in the manner hereinafter provided, when imported direct from such foreign country or from a British country;

General Tariff.

(c) The rates of Customs duties, if any, set forth in column (3), "General Tariff," shall apply to all goods not entitled to admission under the Intermediate Tariff or under the British Preferential Tariff;

Proof of origin.

(d) Proof of origin, as prescribed by the Minister, shall be furnished with the bill of entry at the Custom-house for goods admitted to entry under any of the tariffs in Schedule A; and the decision of the Minister shall be final as to the tariff or surtax applicable in any case to imported goods by reason of their origin;

Decision of Minister.

Bona fides under Intermediate Tariff.

(e) Goods for which entry is claimed under the Intermediate Tariff must be *bona fide* the produce or manufacture of a country which has been admitted to the benefits of the Intermediate Tariff;

Bona fides under British Preferential Tariff.

(f) Every manufactured article to be admitted under the British Preferential Tariff must be *bona fide* the manufacture of a British country entitled to the benefits of the British Preferential Tariff, and a substantial portion

Section **3.** *(a)* Proviso. This reads as follows in the existing Act:—

"Provided, however, that goods entitled to the benefits of the British Preferential Tariff shall be accorded such benefits when such goods are shipped on a through bill of lading consigned to a consignee in a specified port in Canada when such goods are transferred at a port of *a British colony or possession not enjoying the benefits of the British Preferential Tariff, and conveyed without further transhipment into a sea or river port of Canada;*"

Section **3.** *(b)* This paragraph, and the rest of the section, are not amended.

of the value of the manufactured article must have been produced by labour in one or more of such countries.

Regulations.

(2) The Governor in Council may make such regulations as are deemed necessary for carrying out the provisions of the several tariffs mentioned in this section.

Powers of Governor in Council.

"**4.** The Governor in Council may, by Order in Council,

Extension of British Preferential Tariff.

(a) *from time to time*, extend the benefit of the British Preferential Tariff to any British country not named in paragraph *(a)* of section three, and from and after the publication of such Order in Council in the *Canada Gazette* the British Preferential Tariff shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;

Withdrawal thereof.

(b) from time to time, withdraw the benefit of the British Preferential Tariff from any British country, other than the United Kingdom, which has received the said benefit, and from and after the publication of such order in the *Canada Gazette*, the General Tariff or the Intermediate Tariff, as mentioned in the said order, shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;

Extension of British Preferential Tariff to territory under mandate.

(c) from time to time, extend the benefit of the British Preferential Tariff to any territory administered under a mandate of the League of Nations by any British country, to which British country the benefit of the British Preferential Tariff has been extended; and from and after the publication of such Order in Council in the *Canada Gazette* the British Preferential Tariff shall apply to goods the produce or manufacture of such territory, subject to the provisions of this Act;

Withdrawal thereof.

(d) from time to time, withdraw the benefit of the British Preferential Tariff from any territory administered under a mandate of the League of Nations which has received said benefit; and from and after the publication of such order in the *Canada Gazette*, the General Tariff or the Intermediate Tariff, as mentioned in the said order, shall apply to goods the produce or manufacture of such territory subject to the provisions of this Act;

Extension of more favourable rates to British country.

(e) from time to time, extend to any British country the benefit of rates of Customs duties more favourable than those of the British Preferential Tariff, and from and after the publication of such order in the *Canada Gazette*, the rates of duties so ordered shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;

Section **4.** In paragraphs 4 *(a)*, *(b)*, *(c)* and *(d)*, the underlined words "from time to time", as underlined, are new. There is no other change.

Section **4.** *(e)* This is new.

Withdrawal thereof.

(f) from time to time, withdraw from any British country to which they have been extended rates of Customs duties more favourable than those of the British Preferential Tariff, and from and after the publication of such order in the *Canada Gazette*, the British Preferential Tariff or the Intermediate Tariff, as directed in the said order, shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;

Extension of Intermediate Tariff.

(g) from time to time, extend the benefit of the Intermediate Tariff, in whole or in part, to any British or foreign country the produce or manufactures of which have previously been subject to the rates of Customs duties set forth in the General Tariff, and from and after the publication of such order in the *Canada Gazette*, the rates of duty set forth in the Intermediate Tariff, so far as they are mentioned in the said order, shall apply to goods the produce or manufacture of such British or foreign country, when imported direct from such foreign country or from a British country, subject to the provisions of this Act;

Withdrawal thereof.

(h) from time to time, withdraw the benefit of the Intermediate Tariff from any country to which it has been extended, and from and after the publication of such order in the *Canada Gazette* the rates of Customs duties set forth in the General Tariff shall apply to goods the produce or manufacture of such country, subject to the provisions of this Act.

Discount on importations under British Preference into Canadian ports.

"**5.** (1) The importer of goods entitled to the benefits of the British Preferential Tariff shall be entitled to a discount of ten per centum on the amount of duty computed under such Tariff, when such goods are conveyed without transhipment from a port of a country enjoying the benefits of the British Preferential Tariff into a sea, lake or river port of Canada.

Consigned to a consignee in a specified port in Canada.

(2) Goods entitled to the benefits of the British Preferential Tariff shall be entitled to the discount authorized by this section, when shipped on a through bill of lading consigned to a consignee in a specified port in Canada, when such goods are transferred at a port in a British possession and conveyed without further transhipment into a sea, lake or river port of Canada.

Exception as to liquors, etc.

(3) The discount mentioned in this section shall not apply to duties on any of the following articles, viz., wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; sugar, tobacco, cigars and cigarettes.

Where duty does not exceed 15 p.c. *ad valorem*.

(4) The said discount shall not apply in the case in which the duty does not exceed fifteen per centum *ad valorem*, or, in the case of a specific duty or a specific and *ad valorem*

Section 4. *(f)* This is new.

Section 4. *(g)* This paragraph in the existing Act reads as follows,—the words in italics below being omitted in the Bill:—

"*(c)* from time to time, *in consideration of benefits satisfactory to the Governor in Council*, extend the benefit of the Intermediate Tariff, in whole or in part, to any British or foreign country the produce or manufactures of which have previously been subject to the rates of Customs duties set forth in the General Tariff, and from and after the publication of such order in the *Canada Gazette*, the rates of duty set forth in the Intermediate Tariff, so far as they are mentioned in the said order, shall apply to goods the produce or manufacture of such British or foreign country, when imported direct from such foreign country or from a British country, subject to the provisions of this Act;"

Section 4. *(b)* The underlined words "from time to time" at the beginning of this paragraph are new.

Section 5. (1) The underlined word "lake" in this subsection is new. There is no other change.

Section 5. (2) This paragraph in the existing Act reads as follows:—

"(2) Goods entitled to the benefits of the British Preferential Tariff shall be entitled to the discount authorized by this section, when such goods are shipped on a through bill of lading consigned to a consignee in a specified port in Canada, when such goods are transferred at a port *of a British colony or possession not enjoying the benefits of the British Preferential Tariff*, and conveyed withour further transhipment into *a sea or river* port of Canada."

duty combined in which the computed rate does not exceed fifteen per centum *ad valorem*, or to goods admitted into Canada which have the benefit of reductions provided for in the Canada-West Indies Trade Agreement, 1926.

Under-valuation.

"**6.** (1) In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada, or is less than the fair market value or value for duty thereof as determined under the provisions of section thirty-six of the *Customs Act*, or is less than the fair market value thereof as fixed by the Governor in Council under the provisions of section thirty-seven of the *Customs Act*, or is less than the value for duty thereof as determined by the Minister under the provisions of paragraphs *(a)* and *(e)* of section forty-one of the *Customs Act*, or is less than the fair market value thereof as fixed by the Minister under the provisions of section forty-three of the *Customs Act*, there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special or dumping duty, equal to the difference between the said selling price of the article for export and the said fair market value thereof or value for duty thereof; and such special or dumping duty shall be levied, collected and paid on such article although it is not otherwise dutiable.

Dumping duty.

Limitation.

Provided that the said special duty shall not exceed fifty per cent *ad valorem* in any case, and the following goods shall be exempt from such special duty, viz.:—

Exempted goods.

Goods of a class subject to duty under the *Excise Act*.

Provided, notwithstanding, that on importations from Australia under the *Australian Trade Agreement Act, 1925*, the said special duty shall not exceed fifteen per cent *ad valorem* in any case.

Notwithstanding anything in this Act contained the levying and collection heretofore of special or dumping duty in cases where the fair market value of goods was determined by the Minister, acting or purporting to act under the provisions of section forty-seven A of the *Customs Act*, as enacted by section three of chapter eighteen of the Statutes of 1922 (Section forty-three of the *Customs Act*, R.S., 1927), is hereby ratified and confirmed.

When excise duties disregarded.

(2) Excise duties or Excise taxes shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff, Intermediate Tariff, or any tariff more favourable than the General Tariff.

Section **6.** This section is taken from Chapter 3 of the Statutes of 1930 (Second Session), Subsections (1), (2), (3), (4) and (5) are unchanged.

When customs duties of United Kingdom disregarded.

(3) Customs duties of the United Kingdom shall be disregarded in estimating the market value of wines for the purposes of special duty when the same are entitled to entry under the Intermediate Tariff or any tariff more favourable than the General Tariff and are bottled in bond in the United Kingdom and imported direct therefrom.

"Export price". "Selling price".

(4) "Export price" or "selling price" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

Evasion of special duty.

(5) If at any time it appears to the satisfaction of the Minister that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Minister may in any case or class of cases authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

Additional special or dumping duty.

(6) If at any time it appears to the satisfaction of the Minister that any person owning or controlling or interested in a business in Canada and also in any other country, or any person carrying on a business in any other country and owning or controlling or interested in a business operating in Canada, and by reason thereof is enabled to import goods for further manufacture or assembling or for resale, and while complying with the legal requirements on importation disposes of such imported goods, whether in the form as imported or as further processed, assembled or manufactured, at prices below the duty paid value thereof as entered at Customs plus or including all charges upon the goods after shipment from the place whence exported directly to Canada, including sales, distribution and advertising costs, and plus, if any, the cost of processing, assembling or further manufacturing in Canada, the Minister may declare that goods of such class or kind were and are on importation subject to an additional special or dumping duty not exceeding fifty per cent and authorize such action as is deemed necessary for the collection thereof.

Enforcing payment.

(7) If the full amount of any special duty of Customs as herein provided has not been paid on goods imported, the Customs entry thereof shall be amended and the deficiency paid upon the demand of the Collector.

Regulations.

(8) The Minister may make such regulations as are deemed necessary for carrying out the provisions of this section and for its enforcement.

Surtax in certain cases.

"7 (1) Goods imported into Canada the product or manufacture of any foreign country which treats imports from Canada less favourably than those from other countries,

Section **6.** (6) This subsection is amended by inserting the words underlined in the text of the Bill, otherwise there is no change.

Section **7.** This is section 7 of the existing Act, and the changes are shown by the underlined words in the text.

may be made subject by order of the Governor in Council in the case of goods already dutiable to a surtax over and above the duties specified in Schedule A to this Act, and in the case of goods not dutiable to a rate of duty, not exceeding, in either case, thirty-three and one-third per centum *ad valorem*.

(2) Goods the product or manufacture of any foreign country imported into Canada in vessels admitted to registration under the laws of such foreign country may, if such foreign country imposes higher duties of Customs upon goods imported into such country in vessels registered in Canada than upon the like goods when imported in vessels of such country, be made subject by order of the Governor in Council in the case of goods already dutiable to a surtax over and above the duties specified in Schedule A to this Act, and in the case of goods not dutiable to a rate of duty, not exceeding, in either case, thirty-three and one-third per centum *ad valorem*.

Rates may differ.

(3) Within the limitations in this section hereinbefore prescribed any such goods may by such Order in Council be made subject to a surtax or rate, as the case may be, differing from the surtax or rate to which another class of goods may be thereby, or by any other such order, made subject.

Regulations.

(4) The Governor in Council may make regulations for carrying out the purposes of this section and may by Order in Council suspend the surtax or rate in whole or in part from application to the goods of such foreign country or any class of such goods.

Decision of Governor in Council final.

(5) The decision of the Governor in Council shall be final on any question which may arise regarding the application of the surtax or rate imposed pursuant to this section.

Newfoundland fish to be free.

"**8.** Notwithstanding anything in this Act, fish and other products of the fisheries of Newfoundland may be imported into Canada free of Customs duty until otherwise determined by the Governor in Council, by order published in the *Canada Gazette*.

Fish caught in Canadian vessels to be free.

"**9.** Fish caught by fishermen in vessels registered in Canada or owned by any person domiciled in Canada, and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty. The Minister may make such regulations, if any, as are deemed necessary for carrying out the provisions of this section.

West Indies Trade Agreement.

"**10.** Notwithstanding anything in this Act, goods other than tobacco, cigars, cigarettes, spirituous or alcoholic liquors and articles specified in Schedule A of the *West Indies Trade Agreement Act*, the produce or manufacture of British Honduras, Bermuda, the Bahamas, Jamaica,

Section **7.** (1) The underlined words are substituted for the words "twenty per centum *ad valorem*".

Section **7.** (2) The underlined words are substituted for the words "twenty per centum *ad valorem*".

Section **8.** This is section 8 of the existing Act, unchanged.

Section **9.** This is section 12 of the existing Act, redrafted. The section to be amended reads as follows:—

"**12.** Fish caught by fishermen in Canadian fishing vessels, and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty under regulations by the Minister."

The changes are shown by the underlined words in the text of the Bill.

Section **10.** This is the same as section 9 of the existing Act.

Turks and Caicos Islands, the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat and the Virgin Islands), the Windward Islands (Grenada, St. Vincent and St. Lucia), Barbados, Trinidad and Tobago, and British Guiana, when imported direct therefrom shall not be subject at any time to more than fifty per centum of the duties imposed on similar goods as set forth in the General Tariff under regulations by the Minister.

Reciprocal reductions.

"**11.** The Governor in Council may by Order in Council make such reductions of duties on goods imported into Canada from any other country or countries as may be deemed reasonable by way of compensation for reductions on Canadian products granted by any such country or countries.

Payment of drawback.

"**12.** (1) On the materials set forth in Schedule B to this Act, when used for consumption in Canada for the purpose specified in that Schedule, there may be paid, out of the Consolidated Revenue Fund, the several rates of drawback of Customs duties set opposite to each item respectively in that Schedule, under regulations by the Governor in Council.

Drawback on pig iron used in manufacture of mowing machines, etc.

(2) If pig iron imported into Canada mixed with pig iron made in Canada has entered into the manufacture of mowing machines, reapers, harvesters, binders and attachments for binders, the drawback payable in pursuance of this section, under regulations by the Governor in Council, may be computed on the total quantity of pig iron, including pig iron made as aforesaid entering into such goods; Provided, however, that the total drawback payable shall not exceed ninety-nine per cent of the duty paid on all the pig iron imported and used by the manufacturer of such goods in manufacturing such goods and other goods.

Prohibited goods.

"**13.** The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.

Penalty for importation.

Power to prohibit certain imports.

"**14.** The Governor in Council may, from time to time, prohibit the importation into Canada of any goods originating in and exported directly or indirectly from any country not a contracting party to the Treaty of Versailles, executed at Paris, France, on the 28th day of June, 1919, and any order of the Governor in Council prohibiting the importation into Canada of any goods from any such country shall

Section **11.** This is new. The relative sections in existing Act read as follows:—

"**10.** The Governor in Council may authorize any Minister of the Crown to enter into negotiations with any authorized representative of the Government of the United States with a view to the making of a commercial agreement between the two countries on terms that may be deemed mutually beneficial; and any agreement so made shall be subject to the approval of the Parliament of Canada.

"**11.** If the President of the United States, under authority of the United States Tariff Act of 1922, determines to reduce the duties imposed by such Act on the following articles, that is to say:—

Cattle; wheat; wheat flour; oats; barley; potatoes; onions; turnips; hay; fish as enumerated in paragraphs 717, 718, 719 and 720 of the said Tariff Act of 1922;

the Governor in Council may by order in council make such reductions of duties on such articles imported into Canada from the United States as may be deemed reasonable by way of compensation for such reductions on Canadian products imported into the United States."

Section **12.** This is section 13 of the existing Act, unchanged.

Section **13.** This is section 14 of the existing Act, unchanged.

Section **14.** This section is redrafted from section 17 of the Customs Tariff, as enacted by chapter 3 of the Statutes of 1930 (Second Session). Section 17 of the said chapter 3 read as follows:—

be published in the next following issue of the *Canada Gazette*. Any goods imported in violation of the terms of this section shall be forfeited to the Crown and shall be dealt with as the Minister directs.

Inquiry by judge into combinations detrimental to consumers.

"**15.** (1) Whenever the Governor in Council deems it to be in the public interest to inquire into any conspiracy, combination, agreement or arrangement alleged to exist among manufacturers or dealers in any article of commerce to unduly promote the advantage of the manufacturers or dealers in such article at the expense of the consumers, the Governor in Council may commission or empower any judge of the Supreme Court, or of the Exchequer Court of Canada, or of any superior court or county court in Canada, to hold an inquiry in a summary way and report to the Governor in Council whether such conspiracy, combination, agreement or arrangement exists.

Evidence.

(2) The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purpose of such inquiry.

Report of judge.

(3) If the judge reports that such conspiracy, combination, agreement or arrangement exists in respect of such article, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of Customs imposed on a like article.

Powers of Governor in Council therefrom.

Governor in Council may order imported goods to be marked, stamped, branded or labelled.

"**16.** (1) The Governor in Council may from time to time, as he deems it expedient, order that goods of any description or class specified in such order, imported into Canada, shall be marked, stamped, branded or labelled in legible English or French words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin; and said marking, stamping, branding or labelling shall be as nearly indelible and permanent as the nature of the goods will permit.

Orders in Council to have effect from date of publication.

(2) All orders made by the Governor in Council under this section shall have effect from and after the day on which the same are published in the *Canada Gazette*, or from and after such later day as is appointed for the purpose in such orders, and during such time as is therein expressed, or if no time is expressed for that purpose, then until the same are revoked or altered.

Additional duties in certain cases.

(3) All such goods imported into Canada after the date of the coming into force of any such order of the Governor in Council which do not comply with the requirements

"**17.** The Governor in Council may, from time to time, prohibit the importation into Canada of any goods exported directly or indirectly from any country not a contracting party to the Treaty of Versailles, executed at Paris, France, on the 28th day of June, 1919, and any order of the Governor in Council prohibiting the importation into Canada of any goods from any such country shall be published in the next following issue of the *Canada Gazette*."

Section **15.** This is the same as section 15 of the existing Act.

Section **16.** This is the same as section 16 of the existing Act.

of such order, shall be subject to an additional duty of ten per centum *ad valorem* to be levied on the value for duty purposes, and in addition such goods shall not be released from Customs possession until they have been so marked, stamped, branded or labelled under Customs supervision at the expense of the importer.

Penalty.

(4) If any person shall violate any of the provisions so established relating to the marking, stamping, branding or labelling of any such imported goods, or shall deface, destroy, remove, alter or obliterate any such marks, stamps, brands or labels, with intent to conceal the information given by or contained in such marks, stamps, brands or labels, he shall be liable on summary conviction to a penalty not exceeding one thousand dollars, or to imprisonment not exceeding one year, or to both fine and imprisonment.

Regulations.

(5) The Minister may make such regulations as are deemed necessary for carrying out the provisions of this section and for the enforcement thereof.

Power to reduce or remove duties.

"**17.** (1) In the event of producers of goods taking advantage of any duty imposed under this Act to increase the price of such goods to the consumer, or using any such duty to maintain prices at levels deemed by the Governor in Council to be higher than should prevail, having regard to general economic conditions in the country, the Governor in Council may reduce or remove such duty.

Additional duty imposed upon producer violating this section.

(2) In the event of any one such producer violating the provisions of this section, the Governor in Council may impose upon all the products of such producer, or any of them, an Excise duty equivalent to the amount of Customs duty which would be paid by such goods if the same were imported into Canada under the provisions of the General Tariff, and the same shall be collectible as a tax, and the provisions of the *Income War Tax Act* as to the collection of taxes shall be applicable hereto.

Exception.

Provided, that neither subsection of this section shall apply to agricultural products."

Schedule A amended.

2. Schedule A to the Customs Tariff, chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the Acts of 1928, chapter thirty-nine of the Acts of 1929, chapter thirteen of the Acts of 1930 (First Session) and chapter three of the Acts of 1930 (Second Session), is further amended by striking thereout tariff items 2, 6, 7, 8, 10, 15, 16, 17, 20a, 28a, 29a, 35, 39, 48, 55, 62, 63, 67, 69, 71, 71a, 72, 72a, 72b, 73, 74, 75, 76, 89, 90, 99a, 99c, 99d, 101, 105d, 106, 109a, 115, 116, 117, 118, 119, 120, 122, 139, 168, 184, 192, 195, 199b, 207, 210, 210b, 219a, 230, 238a, 265, 282, 296b, 296c, 296d, 305, 306, 306a, 306b, 307, 308, 318, 326b, 327a, 348, 348b, 348c, 356, 366, 368, 380, 386 *(f)*, 386 *(g)*, 386 *(m)*, 386 *(n)*, 386 *(o)*,

Section **17.** This section is leased upon section 18 of the Customs Tariff, as enacted by chapter 3 of the Statutes of 1930 (Second Session). Section 18 of the said chapter 3 reads as follows:—

"**18.** In the event of the producers of goods other than agricultural products increasing prices in consequence of the imposition of any duty under the provisions of this Act, the Governor in Council may reduce or remove such duty."

Subsection 2 of section 17, which imposes an additional penalty for violation of the section, is new.

402a, 403b, 409e, 409q, 410d, 412, 415a, 422, 422a, 423, 427a, 438a, 438c, 438d, 440c, 440j, 445a, 445e, 446a, 451a, 451b, 451d, 453, 461, 476b, 479, 506a, 507, 507a, 511, 516, 519, 521a, 536, 550d, 560a, 564, 567, 567a, 569c, 571, 578, 586, 588, 597, 604, 605, 605a, 606, 607, 608, 609, 613, 622, 623, 624, 651, 651a, 652, 653, 655, 665a, 670, 682a, 711, 796, 798, the several enumerations of goods, respectively, and the several rates of duties of customs, if any, set opposite thereto, and by inserting the following items, enumerations and rates of duty in said Schedule A:—

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
2	Domestic fowls, pure-bred, for the improvement of stock, homing or messenger pigeons, and pheasants	Free	Free	Free
6	Live hogs ... per pound	Free	1¼ cts.	3 cts.
7	Meats, fresh, n.o.p.:			
	(a) Beef and veal ... per pound	4 cts.	6 cts.	8 cts.
	(b) Lamb and mutton ... per pound	4 cts.	6 cts.	8 cts.
	(c) N.o.p. ... per pound	2 cts.	2½ cts.	5 cts.
8	Canned meats, poultry or game; extracts of meat and fluid beef, not medicated	15 p.c.	30 p.c.	35 p.c.
9a	Quails, partridges, and squabs, dead or alive, n.o.p.	10 p.c.	20 p.c.	30 p.c.
9b	Rabbits, frozen, when imported exclusively for fox-feeding purposes	12½ p.c.	17½ p.c.	20 p.c.
10	Meats, prepared or preserved, other than canned:—			
	(a) Bacon, hams, shoulders and other pork ... per pound	Free	1¾ cts.	5 cts.
	(b) N.o.p. ... per pound	Free	3 cts.	6 cts.
15	Beeswax	15 p.c.	20 p.c.	20 p.c.
16	Eggs in the shell ... per dozen	2 cts.	5 cts.	10 cts.
17	Cheese ... per pound When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.	3 cts.	7 cts.	7 cts.
20a	Butter produced from the cocoa bean ... per pound Provided that the Governor in Council may, when satisfied that cocoa butter is produced in Canada in quantity and quality sufficient to meet Canadian requirements, by Order in Council direct that there be substituted for this item in Schedule A to the Customs Tariff, the following:	Free	2 cts.	2 cts.
	Butter produced from the cocoa bean ... per pound From and after the publication of such Order in Council in the Canada Gazette, this item as it appears in said schedule at the time of the passing of this Act shall be repealed and the provisions of the said tariff item as it appears in the last preceding subsection of this section shall be substituted therefor.	3 cts.	4 cts.	4 cts.
28a	Tea, imported direct from the country of growth and production or purchased in the United Kingdom ... per pound When in packages weighing five pounds, each, or less, the weight of such packages to be included in the weight for duty. Provided, that tea shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister that such tea has been produced wholly in the British dominions, colonies or possessions, and not otherwise.	4 cts.	8 cts.	8 cts.
29a	Tea, n.o.p. ... per pound When imported in packages weighing five pounds, each, or less, the weight of such packages to be included in the weight for duty.	10 cts.	10 cts.	10 cts.
35	Hops ... per pound	8 cts.	16 cts.	16 cts.

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
39	Starch, including corn starch, potato starch, potato flour and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty..... per pound	1 ct.	2 cts.	2 cts.
43a	Powdered milk, the weight of the package to be included in the weight for duty..per pound	2½ cts.	5 cts.	5 cts.
48	Peas, n.o.p.....per pound	Free	¾ ct.	1 ct.
54a	Indian corn, not including Indian corn for purposes of distillation, when imported or taken out of warehouse by manufacturers of starch or of cereal products for human consumption, for use exclusively in the manufacture of starch or such cereal products, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free
55	Indian corn, n.o.p.....per bushel	Free	Free	Free
	on and after August 1, 1931....per bushel	Free	20 cts.	25 cts.
62	Rice, uncleaned, unhulled or paddy.....	Free	Free	Free
	The Governor in Council, when satisfied that Australia can supply Canadian requirements, may, by Order in Council, direct that there be substituted for tariff item 62 in Schedule A of the Customs Tariff, and the enumeration of goods and the rates of duties of customs set opposite the said item in Schedule A the following:—			
62a	Rice, uncleaned, unhulled or paddy.....	25 p.c.	25 p.c.	25 p.c.
	From and after the publication of such Order in Council in the *Canada Gazette*, tariff item 62 as it appears in the said Schedule at the time of the publication of the said Order shall be repealed and the provisions of tariff item 62a shall be substituted therefor.			
63	Rice, cleaned.....per one hundred pounds	50 cts.	90 cts.	$1.00
	When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.			
67	Macaroni and vermicelli, containing no egg or other added ingredients..per one hundred pounds	Free	$1·25	$1.50
	When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.			
69	Straw.....per ton	Free	$1.75	$2.00
69b	Hay.....per ton	Free	$1.75	$5.00
71	Hemp seed for agricultural purposes.....	Free	Free	Free
71a	Timothy seed.....per pound	Free	2 cts.	2 cts.
71b	Clover seed, including alfalfa seed..per pound	Free	3 cts.	3 cts.
71c	Tree seeds for reforestation purposes only.....	Free	Free	Free
71d	Seed potatoes, imported for use exclusively for propagation purposes, under regulations by the Minister.....	Free	Free	Free
72	Field and garden seeds not specified as free, valued at not less than five dollars per pound, n.o.p., in packages weighing not less than one ounce each.....	5 p.c.	10 p.c.	10 p.c.
72a	Aromatic seeds which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, viz.:—Anise, anise star, caraway, cardamom, coriander, cumin, fennel and fennugreek.....	Free	Free	Free
72b	Seed peas and seed beans, from the United Kingdom.....	Free		
72c	Seed of the sugar beet, for agricultural purposes	Free	Free	Free
72d	Millet and rape seed.....	5 p.c.	10 p.c.	10 p.c.
72e	Bent-grass seed.....	15 p.c.	30 p.c.	30 p.c.
73	Field seeds, n.o.p., when in packages weighing more than one pound each.....	5 p.c.	10 p.c.	15 p.c.
74	Seeds, viz.:—Beet (excepting sugar beet), mangel, parsley, parsnip and turnip, when in packages weighing more than one pound each per pound	Free	5 cts.	5 cts.

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
75	Seeds, viz.:—Cabbage, radish, cucumber, leek, lettuce, carrot, borecole or kale, when in packages weighing more than one pound each.....per pound	Free	10 cts.	10 cts.
76	Seeds, viz.:—Cauliflower, celery, onion, pepper and tomato, when in packages weighing more than one pound each.....per pound	Free	25 cts.	25 cts.
76a	Root, garden and other seeds, n.o.p., when in packages weighing more than one pound each.....per pound	Free	10 cts.	10 cts.
76b	Seeds, viz.:—Field, root, garden and other seeds, when in packages weighing one pound, each, or less.....	15 p.c.	30 p.c.	35 p.c.
76c	Annatto seed and mushroom spawn.....	Free	Free	Free
76d	Seeds, viz.:—Canary, mustard, celery and sunflower, when in packages weighing more than one pound each, imported for use exclusively in manufacturing or blending operations.....	5 p.c.	10 p.c.	10 p.c.
89	Vegetables, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:—			
	(a) Beans, baked or otherwise prepared..per pound	Free	2 cts.	3 cts.
	(b) Corn and tomatoes.....per pound	Free	2 cts.	3 cts.
	(c) Peas.....per pound	Free	2 cts.	3 cts.
	(d) N.o.p.....	Free	27½ p.c.	30 p.c.
90	Vegetables, prepared or preserved:			
	(a) Dried, desiccated or dehydrated, including vegetable flour, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.
	(b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p.....	20 p.c.	32½ p.c.	35 p.c.
	(c) Vegetable extracts or juices, liquid mustards, soy and vegetable sauces of all kinds.....	15 p.c.	32½ p.c.	35 p.c.
	(d) Pastes, 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.
95b	Passion fruit (*passiflora edulis*).....	Free	15 p.c.	20 p.c.
99a	Plums or prunes, dried, unpitted.....per pound When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.	Free	1 ct.	1 ct.
99c	Raisins and dried currants:			
	(i) For a period of two years from the date on which the Australian Trade Agreement comes into force.....per pound	Free	4 cents	4 cents
	(ii) Thereafter.....per pound When in packages weighing two pounds, each, or less, the weight of such package to be included in the weight for duty.	Free	3 cents	3 cents
99d	Dates, dried, unpitted, in bulk.....per pound	Free	⅜ ct.	⅜ ct.
99e	Dates, n.o.p., the weight of the package to be included in the weight for duty....per pound	1 ct.	1¾ cts.	2½ cts.
99f	Figs, dried.....per pound When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.	Free	⅜ ct.	⅜ ct.
99g	Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated.....	Free	22½ p.c.	25 p.c.
101	Oranges.....per cubic foot.	Free	35 cts.	35 cts.
101a	Lemons.....	Free	Free	Free
104a	Fruit pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages.....per pound	1½ cents	2½ cents	3 cents
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats per pound	2¾ cts.	3¾ cts.	5 cts.
106	Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:			
	(a) Apricots, peaches and pears....per pound	2 cts.	4 cts.	5 cts.
	(b) Pineapples.....per pound	3 cts.	4 cts.	5 cts.
	(c) N.o.p.....per pound	2 cts.	4 cts.	5 cts.

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
109a	Peanuts, green, in the shell or not further processed than shelled.....per pound The Governor in Council, when satisfied that Australia can supply Canadian requirements, may, by Order in Council, direct that there be substituted for Tariff item 109a, in Schedule A of the Customs Tariff, the enumeration of goods and the rates of duties of customs set opposite said item in Schedule A the following:—	Free	1 cent	1 cent
109b	Peanuts, green, in the shell or not further processed than shelled.....per pound From and after the publication of such Order in the *Canada Gazette*, tariff item 109a as it appears in the said schedule at the time of the publication of the said Order shall be repealed and the provisions of tariff item 109b shall be substituted therefor.	4 cents	4 cents	4 cents
115	Mackerel, herring, salmon and all other fish, n.o.p., fresh, salted, pickled, smoked, dried or boneless.....per pound	½ cent	¾ cent	1 cent
116	Halibut, fresh, pickled or salted.....per pound	½ cent	2 cents	2 cents
120	Anchovies, sardines, sprats, pilchard and herring, (not including kippered herring in sealed containers), packed in oil or otherwise, in sealed tin containers, the weight of the tin container to be included in the weight for duty:			
	(a) When weighing over twenty ounces and not over thirty-six ounces each....per box	3½ cts.	5 cts.	6 cts.
	(b) When weighing over twelve ounces and not over twenty ounces each.....per box	2½ cts.	4 cts.	4½ cts.
	(c) When weighing over eight ounces and not over twelve ounces each.....per box	2 cts.	3 cts.	3½ cts.
	(d) When weighing eight ounces each or less per box.....	1¼ cts.	2 cts.	2½ cts.
123a	Crabs or clams in sealed containers.....	17½ p.c.	40 p.c.	40 p.c.
139	Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof, n.o.p.....per pound	¾ ct.	1½ cts.	1½ cts.
168	Malt flour containing less than 50 per centum in weight of malt; malt syrup or malt syrup powder; extracts of malt, fluid or not; grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations prescribed by the Minister.....per pound	3 cts.	3 cts.	5 cts.
	and	25 p.c.	30 p.c.	35 p.c.
181a	Pictorial post cards, greeting cards and similar artistic cards or folders.....	22½ p.c.	32½ p.c.	35 p.c.
	and, per pound	.....	.....	5 cts.
184	Newspapers, unbound, n.o.p.; tailors', milliners' and mantle-makers' fashion plates, when imported in single copies in sheet form with periodical trade journals; magazines published in other than the English or the French language.....	Free	Free	Free
184a	Magazines, unbound.....	Free	Free	.....
184b	Magazines, including agricultural, business, technical and trade journals, unbound or paperbound, which, by reason of their advertising content, are subject in the country of origin to zone rates of postage based upon such advertising content:—			
	(i) When the space devoted to advertisements exceeds twenty per centum but does not exceed thirty per centum of the total space.....per copy	.....	.....	2 cts.
	(ii) When the space devoted to advertisements exceeds thirty per centum of the total space.....per copy	.....	.....	5 cts.
184c	Magazines in which the advertising matter does not exceed twenty per centum of the total space.....	.....	.....	Free

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
184d	Periodicals or portions of newspapers consisting largely of fiction and/or feature stories or articles and/or comic supplements, per pound	.....	.....	15 cts.
	Provided, that the duty under this tariff item shall be not less than.....per copy	.....	.....	15 cts.
	Provided, that nothing in tariff items 184, 184a, 184b, 184c or 184d shall affect in any way the provisions of item 1201 of Schedule C to the Customs Tariff.			
	Provided, further, that the Governor in Council may make such regulations as are deemed necessary to carry out the provisions of tariff items 184, 184a, 184b, 184c and 184d.			
	Provided, further, that the rates of duty specified in tariff items 184b and 184d shall be effective on and after the first day of September, 1931.			
192	Tarred paper and prepared roofings (including shingles), fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibres, n.o.p.; blotting paper, not printed or illustrated.....	15 p.c.	25 p.c.	35 p.c.
192b	Sandpaper, glass or flintpaper, and emery paper or emery cloth.....	15 p.c.	22½ p.c.	25 p.c.
195	Paper hanging or wall papers, including borders or bordering.....	22½ p.c.	32½ p.c.	35 p.c.
	and, per pound	.....	.....	2 cts.
199b	Containers wholly or partially manufactured from fibreboard or paperboard...per pound	1 ct.	1¼ cts.	1½ cts.
	Provided, that when imported under the General Tariff the duty shall be not less than.....	.....	.....	35 p.c.
200a	Regenerated cellulose and cellulose acetate, transparent, in sheets, not printed.....	Free	10 p.c.	10 p.c.
	Provided, that the Governor in Council may, when satisfied that regenerated cellulose, transparent, in sheets, is being manufactured in Canada in quantity and quality sufficient for Canadian requirements, by Order in Council direct that there be substituted for tariff item 200a the following:			
	Regenerated cellulose and cellulose acetate and manufactures of regenerated cellulose or of cellulose acetate.....	20 p.c.	30 p.c.	35 p.c.
207	Blood albumen and dried blood.....	5 p.c.	7½ p.c.	10 p.c.
208h	Ethylene glycol, when imported by manufacturers of anti-freezing compounds to be used exclusively in the manufacture of anti-freezing compounds, in their own factories..	Free	Free	Free
208i	Animal glands, wet or dry, when imported by manufacturers of pharmaceutical and medicinal preparations for use exclusively in the manufacture of such preparations, in their own factories.....	Free	Free	Free
210	Peroxide of soda; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic nitre; sulphide of sodium; nitritc of soda; arseniate, binarseniate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda.....	Free	Free	Free
210b	Barilla or soda ash; sal soda.....per pound	1/5 ct.	3/10 ct.	3/10 ct.
219a	Non-alcoholic preparations or chemicals for disinfecting, dipping or spraying, n.o.p.....	Free	15 p.c.	15 p.c.
219c	Non-alcoholic preparations or chemicals, such as are used for disinfecting, dipping or spraying, when in packages not exceeding three pounds each, in weight, the weight of such packages to be included in the weight for duty.....	15 p.c.	25 p.c.	25 p.c.
230	Castile soap, the weight of the cartons and wrappings to be included in the weight for duty.....per pound	1 ct.	1 ct.	2 cts.
232c	Gelatine, edible.....	17½ p.c.	25 p.c.	27½ p.c.
238a	Manufactures of celluloid, or of which celluloid is the component of chief value, n.o.p.....	15 p.c.	32½ p.c.	40 p.c.

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
265	Oil, whale, including spermaceti	12½ p.c.	30 p.c.	30 p.c.
265a	Fish oils, n.o.p.	12½ p.c.	20 p.c.	22½ p.c.
282	Building brick and paving brick	12½ p.c.	20 p.c.	22½ p.c.
	and, per ton			$1.00
282a	Manufactures of clay or cement, n.o.p.	12½ p.c.	20 p.c.	22½ p.c.
296b	Magnesite, dead-burned, sintered, caustic-calcined or plastic magnesia; magnesium carbonate, basic or otherwise, excepting crude rock	20 p.c.	27½ p.c.	30 p.c.
296d	Feldspar, ground but not further manufactured	Free	20 p.c.	30 p.c.
305	Flagstone, sandstone and all building stone, not hammered, sawn or chiselled, and marble and granite, rough, not hammered or chiselled	10 p.c.	12½ p.c.	20 p.c.
306	Marble, sawn or sand rubbed, not polished; granite, sawn; paving blocks of stone; flagstone and building stone, other than marble or granite, sawn on not more than two sides	Free	20 p.c.	35 p.c.
306a	Building stone, other than marble or granite sawn on more than two sides but not sawn on more than four sides, per one hundred pounds	10 cts.	20 cts.	25 cts.
306b	Building stone, other than marble or granite, planed, turned, cut or further manufactured than sawn on four sides, per one hundred pounds	30 cts.	45 cts.	50 cts.
306c	Marble, not further manufactured than sawn, when imported by manufacturers of tombstones to be used exclusively in the manufacture of such articles, in their own factories	Free	15 p.c.	20 p.c.
307	Marble and granite, n.o.p., and all manufactures of marble or granite, n.o.p.	30 p.c.	35 p.c.	40 p.c.
308	Manufactures of stone, n.o.p.	20 p.c.	30 p.c.	35 p.c.
318	Common and colourless window glass	7½ p.c.	12½ p.c.	12½ p.c.
	Provided, that the Governor in Council may, when satisfied that common colourless window glass is being manufactured in Canada in quality and quantity sufficient for Canadian requirements, by Order in Council direct that there be substituted for this tariff item the following:			
	Common and colourless window glass:			
	(a) in sheets not exceeding 80 square inches in area, per pound	1¼ cts.	1¾ cts.	1¾ cts.
	(b) in sheets exceeding 80 square inches but not exceeding 120 square inches in area, per pound	2¼ cts.	3 cts.	3 cts.
	(c) in sheets exceeding 120 square inches in area, per pound	3¼ cts.	4½ cts.	4½ cts.
322a	Laminated glass, sheet or plate, and manufactures thereof, n.o.p.	17½ p.c.	25 p.c.	35 p.c.
326b	Glass eyes for human use	Free	Free	Free
348	Copper scrap, and copper in pigs, blocks or ingots; cathode plates of electrolytic copper for melting, per pound	1 ct.	1½ cts.	1½ cts.
	Provided, that nothing shall be deemed to be copper scrap except waste or refuse copper fit only to be remanufactured in furnaces.			
348b	Tin plate scrap, when for use exclusively in recovering copper from acidic mine waters in connection with copper mining operations.	Free	Free	Free
348c	Brass scrap and brass in blocks, ingots or pigs; copper in bars or rods, not less than six feet in length, unmanufactured, n.o.p.; copper in strips, sheets or plates, not polished, planished or coated; brass or copper tubing, in lengths not less than six feet, and not polished, bent or otherwise manufactured	5 p.c.	10 p.c.	10 p.c.
356	Nickel in bars or rods, not including bars or rods depolarized or otherwise processed for use as anodes, and nickel in strips, sheets or plates	Free	Free	Free

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
366	Watches of all kinds	20 p.c.	30 p.c.	35 p.c.
	Provided, that when imported under the Intermediate or the General Tariff, the duty shall be not less than ..... each	.....	40 cts.	40 cts.
366a	Watch actions and movements, finished or unfinished	Free	15 p.c.	15 p.c.
	Provided, that when imported under the Intermediate or the General Tariff, the duty shall be not less than ..... each	.....	40 cts.	40 cts.
366b	Parts of watch movements, finished or unfinished, not including plates	Free	15 p.c.	15 p.c.
368	Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases	20 p.c.	30 p.c.	35 p.c.
	Provided, that when imported under the Intermediate or the General Tariff, the duty shall be not less than ..... each	.....	50 cts.	50 cts.
369	Parts of clock movements or of clockwork mechanisms, finished or unfinished, not including plates	15 p.c.	25 p.c.	25 p.c.
376a	Chromium metal and tungsten metal, in lumps, powder, ingots, blocks or bars, and scrap of alloy metal containing chromium and tungsten, when imported by manufacturers for use exclusively for alloying purposes, in their own factories	Free	Free	Free
377d	Billets of steel of Bessemer quality, when imported by manufacturers of seamless steel tubes for use exclusively in the manufacture of seamless steel tubes, in their own factories	Free	5 p.c.	5 p.c.
380	Plates of iron or steel, hot or cold rolled:—			
	(a) Not more than 60 inches in width, n.o.p. ..... per ton	$4.25	$6.00	$7.00
	(b) More than 60 inches in width, n.o.p. ..... per ton	Free	$3.00	$5.00
	(c) Flanged, dished or curved, n.o.p.	10 p.c.	25 p.c.	30 p.c.
	Provided, that the Governor in Council may, when satisfied that iron or steel plates are being rolled in Canada up to a width of 120 inches, and that the same can be rolled in quantity and quality sufficient for Canadian requirements, by Order in Council direct that there be substituted for sections *(a)* and *(b)* of this tariff item the following:			
	(a) Not more than 120 inches in width, n.o.p. ..... per ton	$4.25	$6·00	$7.00
	(b) More than 120 inches in width, n.o.p. ..... per ton	Free	$3.00	$5.00
386(f)	Hoop, band or strip, hot or cold, rolled or drawn, coated or not, when imported by manufacturers of mats for use exclusively in the manufacture of mats, in their own factories	Free	5 p.c.	5 p.c.
386(g)	Sheets, plates, hoop, band or strip, not tempered or ground nor further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws or straw cutters for use exclusively in the manufacture of saws or straw cutters, in their own factories	Free	Free	Free
386m	(i) Sheets of iron or steel, cold rolled, when imported by manufacturers for use exclusively in the manufacture of sheets coated with tin	5 p.c.	7½ p.c.	10 p.c.
	(ii) Sheets, hoop, band or strip, of iron or steel, hot rolled, when imported by manufacturers for use exclusively in the manufacture of sheets, hoop, band or strip, coated with zinc or other metal or metals, not including tin, in their own factories	Free	Free	Free
	on and after September 1, 1931	5 p.c.	7½ p.c.	10 p.c.
386(n)	Hoop, band or strip, hot rolled, in coils not less than 100 feet in length, when imported by manufacturers for use exclusively in the manufacture of cold rolled iron or steel, in their own factories	Free	5 p.c.	5 p.c.

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
386(o)	Hoop, band or strip, cold rolled, electro-galvanized, six inches or less in width, in coils of not less than 100 feet, when imported by manufacturers for use exclusively in the manufacture of rolling doors of steel, in their own factories	Free	7½ p.c.	7½ p.c.
399b	Tubing, of wrought iron or steel, not more than one-half inch in diameter, in lengths not less than six feet, coated with metal other than zinc, not polished, bent nor further manufactured, when imported by manufacturers to be further processed, in their own factories	Free	7½ p.c.	7½ p.c.
399c	Pipes and tubes, not exceeding two inches in diameter, made from puddled iron, when for use exclusively in recovering crude petroleum	Free	Free	Free
402a	Woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not	25 p.c.	35 p.c.	35 p.c.
402b	Woven netting, of iron or steel, coated, made from wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur farms, under regulations prescribed by the minister.	15 p.c.	27½ p.c.	30 p.c.
403(b)	Flat or woven flat, including steel strip, in the coil, coated or not, ·064 inch in thickness or thinner, with tolerance not to exceed ·002 inch, when imported by manufacturers of corset clasps, steels, wires, and dress stays for use exclusively in the manufacture of corset clasps, steels, wires and dress stays, in their own factories	Free	5 p.c.	5 p.c.
403(e)	Steel wire, when imported by manufacturers of machine card clothing for use exclusively in the manufacture of machine card clothing, in their own factories	Free	Free	Free
409e	(i) Spraying and dusting machines and attachments therefor, including hand sprayers; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; animal dehorning instruments; and complete parts of all the foregoing	Free	15 p.c.	25 p.c.
	(ii) Fruit and vegetable grading, washing and wiping machines and complete parts therefor	Free	10 p.c.	10 p.c.
409q	Complete parts for repairs, if imported on or before the thirty-first day of March, 1932:			
	(i) For the implements or machinery enumerated in tariff items 409c, 409e, 409f, 409g, 409j, 409o, 409p, and 439c	Free	10 p.c.	10 p.c.
	(ii) For the implements or machinery enumerated in tariff item 409b	Free	7½ p.c.	7½ p.c.
	(iii) For the implements or machinery enumerated in tariff item 409d	Free	6 p.c.	6 p.c.
	(iv) For the implements or machinery enumerated in tariff items 409h and 409n	Free	10 p.c.	15 p.c.
	(v) For the implements or machinery enumerated in tariff items 409i and 409k	Free	17½ p.c.	17½ p.c.
410d	Well-drilling machinery and apparatus, and complete parts thereof, of a class or kind not made in Canada, and seamless iron or steel tubing over eight inches in diameter, for use exclusively in drilling for water, natural gas or oil, and in prospecting for minerals, but not to include motive power	Free	Free	Free
412	Machinery, being presses for use in the printing of newspapers, of not less value by retail than $1,500 each, of a class or kind not made in Canada	Free	Free	Free

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
415a	Refrigerators, domestic or store, completely equipped or not:—			
	(i) Electric	20 p.c.	35 p.c.	40 p.c.
	(ii) Other than electric	20 p.c.	27½ p.c.	30 p.c.
422	Street or road rollers and complete parts thereof	10 p.c.	30 p.c.	30 p.c.
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; trench and ditch excavating machines, round wheel or vertical or ladder boom, chain and bucket type, for digging vertical or sloping bank ditches; 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.
423	Electric dental engines	Free	30 p.c.	35 p.c.
427	All machinery composed wholly or in part of iron or steel, n.o.p., and complete parts thereof	15 p.c.	27½ p.c.	35 p.c.
427a	Sand cast rolls and chilled cast iron rolls, imported by proprietors of rolling mills for use exclusively in rolling iron or steel	Free	Free	Free
	Provided, that the Governor in Council may, when satisfied that sand cast or chilled cast iron rolls, or both, are being manufactured in Canada, by Order in Council direct that this tariff item in so far as it affects either or both of such rolls, be repealed.			
438a	Automobiles for conveying passengers only, n.o.p., valued at retail at place of production, when new, with standard equipment complete, at more than twelve hundred dollars each but not more than twenty-one hundred dollars each; chassis for same	15 p.c.	22½ p.c.	30 p.c.
438c	Automobiles and motor vehicles of all kinds, n.o.p.; chassis for same	15 p.c.	30 p.c.	40 p.c.
438d	Horns, distributors, instrument board lamps, oil gauges, gasoline gauges, thermostats, oil filters, carburetors, purifiers for oil, purifiers for air, annular ball bearings and parts thereof, lock washers, speedometers and parts thereof, vacuum tanks, composite gaskets of copper and asbestos, steering wheels and rims therefor, one piece welded axle housings, machined or not, instrument bezel assemblies, dash heat indicators, electric ignition locks, cylinder lock barrels and keys, bearing spring shackles and automatic radiator shutter assemblies, ammeters, radiator shells, body cowls, and body stampings of metal, including front, rear, side, door and seat stampings, not welded or rivetted, nor further manufactured than as stampings, all of a class or kind not made in Canada, when imported by manufacturers of goods enumerated in tariff items 438a, 438b, 438c and 438e for use only as original equipment in the manufacture of motor vehicles enumerated in tariff items 438a, 438b, and 438c	Free	Free	Free
438e	Tops, wheels and bodies, n.o.p., for motor vehicles enumerated in tariff items 438a, 438b and 438c	20 p.c.	27½ p.c.	30 p.c.
440c	Racing shells or oars therefor, when imported by a bona fide amateur rowing club in Canada for use exclusively by such club	Free	25 p.c.	25 p.c.

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
440j	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait and hooks, and fishing tackle, n.o.p.	20 p.c.	25 p.c.	30 p.c.
445a	Electric head, side and tail lights; electric torches or flashlights and complete parts therefor	20 p.c.	30 p.c.	30 p.c.
445e	Electric and galvanic batteries, n.o.p., and complete parts thereof, including separator walls of wood, cut to size or not	15 p.c.	25 p.c.	27½ p.c.
446	Electric steam turbo generator sets, 700 H.P. and greater, of a class or kind not made in Canada, and complete parts thereof	Free	15 p.c.	20 p.c.
446a	Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, n.o.p.	15 p.c.	27½ p.c.	35 p.c.
451a	(i)Spring-beard needles and latch needles.	15 p.c.	30 p.c.	35 p.c.
	and, per thousand	.....	$1.50	$1.50
	(ii) Needles, of any material or kind, n.o.p.	15 p.c.	30 p.c.	35 p.c.
451b	Pins manufactured from wire of any metal, n.o.p.	20 p.c.	27½ p.c.	30 p.c.
	and, per pound	.....	10 cts.	10 cts.
451d	Papier mache shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks, shoe lace wire fasteners	Free	Free	Free
453	Metal parts when imported by manufacturers of covered buttons for use exclusively in the manufacture of covered buttons, in their own factories, under regulations prescribed by the Minister	Free	25 p.c.	30 p.c.
461	Safes, including doors; doors and door frames for vaults; scales, balances, weighing beams and strength-testing machines of all kinds, n.o.p.	10 p.c.	30 p.c.	35 p.c.
475c	Plates and electrotypes of metal, for printing music	Free	Free	Free
476b	Surgical suction apparatus including motive power; prepared surgical catgut; ethylene; ethyl chloride; operating room lights designed to minimize shadow, not including bulbs; all the foregoing of a class or kind not made in Canada, and complete parts thereof, for the use of any public hospital, under regulations prescribed by the Minister	Free	Free	Free
479	Materials and articles, when imported by manufacturers of artificial limbs or parts, for use exclusively in the manufacture of artificial limbs or parts, in their own factories	Free	Free	Free
506a	Clothespins and parts thereof.....per gross	Free	20 cts.	20 cts.
507	Single-ply, sliced or rotary-cut veneers of rosewood, mahogany or Spanish cedar, not over five-sixteenths of an inch in thickness, not taped nor jointed	Free	10 p.c.	10 p.c.
507a	Single-ply, sliced or rotary-cut veneers of wood, n.o.p., not over five-sixteenths of an inch in thickness, not taped nor jointed	10 p.c.	20 p.c.	20 p.c.
507b	Veneers of wood of any kind, not over five-sixteenths of an inch in thickness, taped or jointed	15 p.c.	25 p.c.	25 p.c.
507c	Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured	17½ p.c.	30 p.c.	35 p.c.
507d	Veneers, viz.:—Australian blackwood, walnut, silky oak, silkwood, blackbean, maple, Tasmanian myrtle, and eucalyptii, single-ply and not over three-thirty seconds of an inch in thickness	10 p.c.	12½ p.c.	15 p.c.
511	Fishing rods, walking sticks and walking canes, of all kinds; golf clubs and finished parts thereof; skis; racquets and racquet frames and baseball bats; balls of all kinds, for use in sports, games or athletics	20 p.c.	30 p.c.	35 p.c.
516	Blinds of wood, metal or other material, not textile or paper	Free	30 p.c.	35 p.c.

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
519	House, office, cabinet or store furniture of wood, iron, or other material, in parts or finished	20 p.c.	30 p.c.	45 p.c.
519a	Wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; curtains stretchers, furniture springs and carpet sweepers	20 p.c.	27½ p.c.	30 p.c.
536	Batts, batting and wadding of wool, cotton or other fibre, n.o.p.	12½ p.c.	22½ p.c.	25 p.c.
540b	Woven fabrics, wholly or in part of flax or hemp, not containing silk, artificial silk nor wool, viz.:—table linen, towelling, sheeting, pillow-casing, glass cloth and crash, and similar woven fabrics of a class or kind made in Canada, not provided for in tariff item 540c.	22½ p.c.	30 p.c.	32½ p.c.
	and, per pound	3 cts.	3½ cts.	4 cts.
540c	Table cloths, napkins, towels, sheets, pillow-cases, in the web or further manufactured, wholly or in part of flax or hemp, not containing silk, artificial silk nor wool	25 p.c.	30 p.c.	35 p.c.
	and, per pound	3 cts.	3½ cts.	4 cts.
549e	Filter press cloth made from human hair, imported by manufacturers of linseed oil for use exclusively in the manufacture of linseed oil, in their own factories, under regulations by the Minister	20 p.c.	27½ p.c.	30 p.c.
551b	Mohair or alpaca yarns, imported by manufacturers of cut pile fabrics for upholstery purposes for use exclusively in the manufacture of such cut pile fabrics, in their own factories Provided, that the Governor in Council may, when satisfied that mohair or alpaca yarns, or both, are manufactured in Canada in quantity and quality sufficient for Canadian requirements, by Order in Council direct that this tariff item, insofar as it affects either or both of such yarns, be repealed.	Free	10 p.c.	12½ p.c.
560a	Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of artificial silk, n.o.p.	27½ p.c.	40 p.c.	45 p.c.
	and, per lineal yard	.....	10 cts.	10 cts.
561a	Fabrics, coated or impregnated, n.o.p.:—			
	(i) Composed wholly or in part of silk	27½ p.c.	30 p.c.	45 p.c.
	(ii) Composed wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes but not containing silk	30 p.c.	40 p.c.	50 p.c.
564	Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of silk or artificial silk, or both, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories	17½ p.c.	20 p.c.	20 p.c.
567	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which silk is the component of chief value	27½ p.c.	30 p.c.	45 p.c.
	and, per ounce	.....	7 cts.	7 cts.
567a	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes	30 p.c.	40 p.c.	50 p.c.
	and, per ounce	.....	7 cts.	7 cts.

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
569c	Hat braids, of a class or kind not made in Canada, whether woven, knitted or plaited, not exceeding four inches in width, imported for use exclusively in the manufacture of hat bodies or shapes, but not for use in the ornamentation or trimming of such bodies or shapes, under regulations prescribed by the Minister	Free	Free	Free
571	Carpeting, rugs, mats and matting of straw, hemp or jute; carpet lining and stair pads	15 p.c.	22½ p.c.	25 p.c.
571a	Carpeting, rugs, mats and matting of cocoa fibre	15 p.c.	22½ p.c.	25 p.c.
	Provided, that the duty under any tariff shall be not less than ... per square foot	10 cts.	10 cts.	10 cts.
578	Regalia, badges and belts of all kinds, n.o.p.	27½ p.c.	30 p.c.	45 p.c.
586	Coal, anthracite, n.o.p. ... per ton	Free	40 cts.	40 cts.
587	Coke, n.o.p. ... per ton	Free	$1.00	$1.00
587a	Petroleum coke	Free	Free	Free
587b	Coke of a kind not produced in Canada or coke which, owing to transportation costs, is not available commercially throughout Canada, when imported by manufacturers for use exclusively in furnaces in manufacturing calcium carbide or in metallurgical operations, in their own plants	Free	Free	Free
588	Coal, n.o.p., including screenings and coal dust of all kinds ... per ton	35 cts.	75 cts.	75 cts.
588b	Coal, lignite	Free	Free	Free
589	Charcoal made from wood ... per ton	Free	$7.50	$7.50
597	Pianofortes and organs	20 p.c.	27½ p.c.	30 p.c.
	Provided, that when imported under the Intermediate or the General Tariff, the duty shall be not less than ... each	.....	$75.00	$75.00
597a	Musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players	20 p.c.	27½ p.c.	30 p.c.
604	Belting leather in butts or bends; sole leather; and all leather further finished than tanned, n.o.p.	15 p.c.	25 p.c.	25 p.c.
605	Leather produced from East India tanned kip, uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes; genuine reptile leathers	12½ p.c.	15 p.c.	15 p.c.
606	Leather produced from East India tanned kip, n.o.p.	20 p.c.	25 p.c.	25 p.c.
	and, per square foot	4 cts.	4 cts.	4 cts.
607	Leather, when imported by manufacturers of gloves or leather clothing for use exclusively in manufacturing gloves or leather clothing, in their own factories	5 p.c.	7½ p.c.	10 p.c.
	Provided, that the Governor in Council may, when satisfied that the leather specified in this item is being produced in Canada in quantity and quality sufficient for Canadian requirements, by Order in Council direct that there be substituted for this tariff item the following:			
	Leather, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing, in their own factories	5 p.c.	7½ p.c.	20 p.c.
607a	Leather, not further finished than tanned, in whole hides, in grains or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories	10 p.c.	15 p.c.	15 p.c.
	Provided, that the Governor in Council may, when satisfied that the leather specified in this item is being produced in Canada in quantity and quality sufficient for Canadian requirements, by Order in Council direct that this tariff item be repealed.			

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
608	Leather not further finished than tanned, and skins, n.o.p.	10 p.c.	17½ p.c.	20 p.c.
609	Belting, of leather	20 p.c.	30 p.c.	35 p.c.
611b	Leather garments, lined or unlined	20 p.c.	35 p.c.	35 p.c.
613	Manufactures of leather, including manufactures of rawhide, n.o.p.	20 p.c.	35 p.c.	35 p.c.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.	20 p.c.	40 p.c.	40 p.c.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocketbooks, fly books and parts thereof	20 p.c.	40 p.c.	40 p.c.
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans of all kinds; statues and statuettes of any material	20 p.c.	27½ p.c.	30 p.c.
624a	Dolls and toys of all kinds	20 p.c.	30 p.c.	40 p.c.
651	Buttons of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons	20 p.c.	35 p.c.	35 p.c.
	and, per gross	5 cts.	5 cts.	5 cts.
651a	Buttons of vegetable ivory	20 p.c.	35 p.c.	35 p.c.
	and, per gross	5 cts.	10 cts.	10 cts.
653	Brushes of all kinds	17½ p.c.	30 p.c.	40 p.c.
655	Pens, penholders, and rulers, of all kinds	15 p.c.	25 p.c.	27½ p.c.
655a	Lead pencils, and crayons	15 p.c.	35 p.c.	35 p.c.
665a	Fuse, not metallic	Free	25 p.c.	30 p.c.
670	Grinding wheels, stones or blocks, manufactured by the bonding together of either natural or artificial abrasives; manufactures of emery or of artificial abrasives, n.o.p.	15 p.c.	25 p.c.	30 p.c.
682a	Net floats of aluminum or glass of a class or kind not made in Canada, for use only in deep-sea or lake fishing, not to include floats for sportsmen's use	Free	Free	Free
711	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited	15 p.c.	25 p.c.	25 p.c.
	Provided that duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "n.o.p." in any preceding tariff item.			
	Provided further that when the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article.			

Schedule B amended

3. Schedule B to the *Customs Tariff*, chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the Acts of 1928, chapter thirty-nine of the Acts of 1929, chapter thirteen of the Acts of 1930 (First Session) and chapter three of the Acts of 1930 (Second Session), and by Order in Council, is amended by striking thereout tariff items 1034, 1050 and 1055, and by repealing Order in Council, P.C. 1201, dated the seventh day of June, one thousand nine hundred and ten, and by inserting the following items, enumerations and rates of drawback of Customs duties in said Schedule B:—

Item No.	Goods	When subject to Drawback	Portion of Duty (Not including Special Duty or Dumping Duty) Payable as Drawback
1050	Sugar, viz.: Raw sugar produced in the British Empire, or sugar refined in Canada from raw sugars produced in the British Empire.	When used in the manufacture of wine in Canada.....	99 p.c.
1055	*(a)* Materials and Parts, n.o.p.....	When used in the manufacture of goods enumerated in tariff items 438a and 438b.....	60 p.c.
	(b) Materials and Parts, as hereunder defined, including all materials or parts wrought into or attached thereto: engines, bodies in the white, chassis frames, hoods, plated radiator shells, splash shields, gas tank shields, gasoline feed pipes, die castings, plated or not, and front and rear fenders, finished or not.....	When used in the manufacture of goods enumerated in tariff items 438a and 438b.....	25 p.c.
		(1) Provided, that no drawback shall hereafter be paid under this item unless at least fifty per centum of the cost of producing the finished article, not to include, after September 30, 1931, duties paid upon imported materials, has been incurred in Canada;	
		(2) Provided, further, that no drawback shall be paid under this item on importations of any of the undermentioned articles:	
		Anti-squeak braids and strips; axles, front; axles, rear (not to include banjo housing); batteries; bearings, thrust, ball or plain; belts (fan); bodies, painted or trimmed; bolts; brakes, service or emergency; brake lever; brake lining; brake pedals and operating levers; bumpers; bumperettes; cold rolled cowl, roof drip, side and top mouldings; cold rolled running board mouldings, glass channels, belt moulding and hinges; caps (wheel hub); carpets; castings (sand); chassis springs, between frame and axles; circuit breakers; clamps (hood);	

Item No.	Goods	When subject to Drawback	Portion of Duty (Not including Special Duty or Dumping Duty) Payable as Drawback
		clevis pins; clocks, stem winding; clutch; clutch pedals; cotter pins; distributors; drag links; drums (wheel); exhaust pipes; electric generators; electric wiring and cables; electric light bulbs; fans (motor); fasteners, carpet and curtain; felt parts; finished strips (window); floor boards (wood); foot rests; forgings, drop, rolled, or pressed; gas tanks; gear shift levers; gear shift lever knobs; hubs; ignition coils; jacks; lamps (head, side, tail and dome) but not including lenses; laminated glass; lubrication fittings; mirrors (rear view); moulded rubber parts; mufflers; nuts; paints, lacquers and thinners; propeller shafts; pyroxylin covered or double top fabric, and enamelled oilcloth; radiator cores; robe rails; rubber tubing; running boards; running board covers; rivets; screws; shock absorbers; solder; spark plugs; springs, coil and seat; stampings of metal (except radiator shell, cowl and body stampings); starter switches; starting motors; starting units; stearing gears; studs; tacks; tires (rubber); tire carriers; tire covers; tool kit equipment; tops, and curtains for same; transmissions; Universal joints; upholstering fabrics and materials, other than printed fabrics; varnishes; washers, plain; wheels, including hubs and drums; wheel carriers; wheel rims; windlaces; window shades; windshields, complete; windshield frames and metal parts; wood parts for bodies. (3) Provided, further, that on all materials and parts used in the manufacture in Canada of the parts enumerated in Proviso (2) to this Item there shall be payable, when such parts are used in the manufacture of the goods enumerated in tariff items 438a and 438b, a drawback of duty for domestic purposes of..... (4) Provided, further, that any claims for drawback that have accrued or may accrue up to and including the 30th day of September, 1931, shall be paid in accordance with the provisions of the Tariff as existant on the 25th day of May, 1931. (5) Provided, further, that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this tariff item.	25 p.c.

Schedule C amended.

4. Schedule C to the *Customs Tariff*, chapter forty-four of the Revised Statutes of Canada, 1927, is amended by adding thereto the following tariff item:—

"1215. Used or second hand automobiles and motor vehicles of all kinds, manufactured prior to the calendar year in which importation into Canada is sought to be made.

Provided, that this item does not affect in any manner automobiles and motor vehicles:

(a) Imported under tariff items 702 or 705a, or under tourists' or travellers' vehicle permits;

(b) *Bona fide* purchased on or before the first day of June, one thousand nine hundred and thirty-one, by consumers for their own use and not for resale;

(c) Forfeited or confiscated for any offence under the Customs laws or the laws of any Province of Canada;

(d) Left by bequest."

Date of coming into force.

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

Provided, that in the case of goods which were imported or taken out of warehouse for consumption, and on which duty was paid, on and after the second day of June, one thousand nine hundred and thirty-one, in accordance with the rates of duty set forth as payable on such goods in the Resolutions respecting the Customs Tariff introduced in the House of Commons on the first day of the said month, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any Resolution introduced subsequent to that in accordance with which such duty was paid and before the passing of this Act.

no 112

113.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 113.

An Act to amend the Criminal Code.
(Nude Parades)

First reading, July 13, 1931.

The MINISTER OF JUSTICE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27927 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 113.

An Act to amend the Criminal Code.

R.S., c. 36; 1930, c. 11.

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 *Criminal Code*, chapter thirty-six of the Revised Statutes of Canada, 1927, is amended by striking out paragraph *(a)* of subsection seven thereof and substituting therefor the following:—

Court of Appeal, Ontario.

"*(a)* in the province of Ontario the Court of Appeal for Ontario."

2. Section two hundred and five of the said Act is amended by adding thereto the following subsection:—

"(2) Every one is guilty of an offence and liable upon summary conviction to three years' imprisonment who, while nude,

Parading while nude.

(a) is found in any public place in company with one or more other persons who are parading or have assembled with intent to parade or have paraded in such public place while nude, or

In public place.

(b) is found in any public place in company with one or more other persons, or

On private property not his own.

(c) is found without lawful excuse upon any private property not his own, whether alone or in company with other persons, or

On his own property, exposed to public view.

(d) appears upon his own property so as to be exposed to the public view, whether alone or in company with other persons.

For the purposes of this subsection any one shall be deemed to be nude who is so scantily clad as to offend against public decency or order."

EXPLANATORY NOTES.

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

"*(a)* in the province of Ontario, the Appellate Division of the Supreme Court of Ontario,"

By section two of chapter twenty-four of the statutes of Ontario, 1931, it is provided that the Appellate Division of the Supreme Court of Ontario shall hereafter be known as "the Court of Appeal for Ontario." The purpose of the proposed amendment is to bring the provisions of this paragraph into conformity with the provincial Act.

2. Section 205 reads as follows:—

"**205.** Every one is guilty of an offence and liable, on summary conviction before two justices, to a fine of fifty dollars or to six months' imprisonment with or without hard labour, or to both fine and imprisonment, who wilfully

(a) in the presence or one or more persons does any indecent act in any place to which the public have or are permitted to have access; or

(b) does any indecent act in any place intending thereby to insult or offend any person."

3. The said Act is further amended by inserting immediately after section two hundred and twenty-two thereof the following section:—

Manufacture, import, sale or distribution of living bacteria.

"**222A.** Every one is guilty of an indictable offence and liable to a fine not exceeding five hundred dollars and not less than one hundred dollars, or to six months' imprisonment, who manufactures, imports, offers for sale, sells, distributes or uses any living culture or preparation of living micro-organisms belonging to the Salmonella group of bacteria or to any other group of micro-organisms potentially dangerous to man, for the purpose of destroying rats, other rodents or vermin."

4. Section three hundred and seventy of the said Act is repealed and the following is substituted therefor:—

Dogs, birds, beasts and other animals.

"**370.** Every one who steals any dog, or any bird, beast or other animal ordinarily kept in a state of confinement or for any domestic purpose, or for any lawful purpose of profit or advantage, is guilty of an indictable offence and liable to a penalty not exceeding fifty dollars over and above the value of the property stolen, or to two years' imprisonment, or to both."

5. Subsection two of section four hundred and six of the said Act is repealed and the following is substituted therefor:—

Publication of false advertisements to promote sales, etc.

"(2) Every person who publishes, or causes to be published, any advertisement for either directly or indirectly promoting the sale or disposal of any real or personal, movable or immovable property, or any interest therein, which contains any statement of fact which is untrue, deceptive or misleading, shall be liable upon summary conviction to a fine not exceeding two hundred dollars or to six months imprisonment, or to both fine and imprisonment: Provided that any newspaper publishing any such advertisement accepted in good faith in the ordinary course of its business shall not be subject to the provisions of this subsection."

6. Paragraph *(i)* of section four hundred and seventy-nine of the said Act is repealed, and the following is substituted therefor:—

Counterfeiting government mark, liquor seals, etc.

"*(i)* Without lawful authority makes or counterfeits any mark, brand, official liquor seal, liquor seal, wrapper or design used by the Government of the United Kingdom of Great Britain and Northern Ireland, the Government of Canada, or the Government of any province of Canada, or by any Department of officer of any Board or Commission established by such Govern-

3. This is new.

4. The section to be repealed reads as follows:—(The section is amended by repealing the words in italics below.)

"**370.** Every one who steals any dog, or any bird, beast or other animal ordinarily kept in a state of confinement or for any domestic purpose, or for any lawful purpose of profit or advantage, is, *if the value of the property stolen exceeds twenty dollars,* guilty of an indictable offence and liable to a penalty not exceeding fifty dollars over and above the value of the property stolen, or to two years' imprisonment, or to both, *and if the value of the property stolen does nor exceed twenty dollars, is guilty of an offence and liable upon summary conviction to a penalty not exceeding twenty dollars over and above such value, or to one month's imprisonment with hard labour.*

2. *Every one who, having been previously convicted of an offence under this section is summarily convicted of another offence hereunder, is liable to three months' imprisonment with hard labour.*"

5. The subsection to be repealed reads as follows:—(The words underlined on the opposite page are new and intended to replace those in italics below. The underlined proviso is new.)

"2. Every person who *knowingly* publishes or causes to be published any advertisement for either directly or indirectly promoting the sale or disposal of any real or personal movable or immovable property, or any interest therein, *containing any false statement or false representation which is of a character likely to or is intended to enhance the price or value of such property or any interest therein or to promote the sale or disposal thereof* shall be liable upon summary conviction to a fine not exceeding two hundred dollars or to six months' imprisonment or to both fine and imprisonment."

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

"*(i)* without lawful authority makes or counterfeits any mark or brand used by the Government of the United Kingdom of Great Britain and Ireland, the Government of Canada, or the Government of any province of Canada, or by any department or officer of any such Government for any purpose in connection with the service or business of such Government, or the impression of any such mark or brand, or sells or exposes for sale or has in his possession any goods having thereon a counterfeit of any such mark or brand knowing the same to be a counterfeit, or affixes any such mark or brand to any goods required by law to be marked or branded other than those to which such mark or brand was originally affixed."

ment for any purpose in connection with the service or business of such Government, or the impression of any such mark, brand, official liquor seal, liquor seal, wrapper or design, or sells, or exposes for sale, or has in his possession any such counterfeit mark, brand, official liquor seal, liquor seal, wrapper or design, or any goods, having thereon a counterfeit of any such mark, brand, official liquor seal, liquor seal, wrapper or design or affixes any such mark, brand, official liquor seal, liquor seal, wrapper or design to any goods required by law to be marked, branded, sealed or wrapped other than those to which such mark, brand, official liquor seal, liquor seal, wrapper or design was originally affixed or intended to be affixed."

7. Section four hundred and eighty-six of the said Act is repealed and the following is substituted therefor:—

Forgery.

"**486.** (1) Every one is deemed to forge a trade mark who either

Simulating trade mark.

(a) without the assent of the proprietor of the trade mark makes or reproduces in any manner that trade mark or a mark so nearly resembling it as to be calculated to deceive; or

Falsifying trade mark.

(b) falsifies any genuine trade mark, whether by alteration, addition, effacement or otherwise.

Forged trade mark.

(2) Any trade mark or mark so made, or reproduced, or falsified is, in this Part, referred to as a forged trade mark."

8. Section four hundred and eighty-eight of the said Act is repealed and the following is substituted therefor:—

Forging, etc., trade marks.

"**488.** (1) Every one is guilty of an indictable offence who, with intent to defraud,—

(a) forges any trade mark; or,

(b) knowingly and without the assent of the proprietor of the trade mark applies to any goods any trade mark, or any mark so nearly resembling a trade mark as to be calculated to deceive; or

(c) makes any die, block, machine or other instrument, for the purpose of forging, or being used for forging, a trade mark; or

(d) applies any false trade description to goods; or,

(e) disposes of, or has in his possession any forged trade mark, or any die, block, machine, or other instrument, for the purpose of forging a trade mark; or

(f) causes or is knowingly a party to any such things.

7. The object of sections 6, 7, 8 and 9 is to cover omissions in the present wording of the relative sections of the Criminal Code relating generally to forgery of trade marks, labels, etc. Prosecutions under the existing legislation have disclosed loopholes rendering it possible, for example, for an accused person found in possession of forged trade marks and of the goods to which these are applied and actually dealing or trading in the latter, to escape conviction unless the prosecution is able to prove that the accused himself forged the trade mark or applied the forged trade mark to the goods, or caused either of these things.

These amendments are intended to clarify the definition of what constitutes forging a trade mark which at present is limited to "making" without the assent of the owner or "falsifying" by application, etc.

Paragraph *(a)* of subsection one of section four hundred and eighty-six is amended by inserting after the word "makes" in the second line thereof the underlined words "or reproduces in any manner".

Subsection two of the said section is amended by inserting after the words "so made" in the first line thereof the underlined words "or reproduced".

8. Paragraph *(b)* of subsection one of section four hundred and eighty-eight of the said Act is amended by striking out the word "falsely" and substituting therefor the underlined words "knowingly and without the assent of the proprietor."

The existing paragraph makes it an offence to "falsely apply to any goods any trade mark", etc. The amendment is intended to clarify the clause and make it clear that the gist of the offence is to apply a trade mark "knowingly and without the assent of the proprietor".

Paragraph *(e)* of the said subsection is amended by inserting after the words "in his possession", in the first line thereof the underlined words "any forged trade mark or".

This amendment is intended to meet the case above mentioned of a person having in his possession or disposing of forged trade marks within the meaning of the definition of section four hundred and eighty-six. Even with this amendment it will still be necessary for the prosecution to prove the fraudulent intent.

Paragraph *(f)* is repealed and reenacted.

The present paragraph *(f)* reads "causes any of such things to be done", which words might not apply, for instance, to possession of forged trade mark under the preceding amendment.

Subsection two of the said section is amended by striking out the words "for forging a trade mark" in the first line thereof and substituting therefor the underlined words "under this section".

The present wording of this subsection is —"On any prosecution for forging a trade mark the burden of proof of the assent of the proprietor shall lie on the defendant." The proposed amendment widens the application of this subsection to cover in addition, the other offences in the preceding subsection. The amendment still leaves on the prosecution the burden of proof of intent to defraud.

(2) On any prosecution under this section, the burden of proof of the assent of the proprietor shall lie on the defendant."

9. Section four hundred and eighty-nine of the said Act is amended by striking out the first seven lines thereof and substituting therefor the following:—

Selling goods falsely marked.

"**489.** Every one is guilty of an indictable offence who sells or exposes, or has in his possession for sale, or any purpose of trade or manufacture, any forged trade mark or any goods, coverings, labels, or things to which any forged trade mark is applied, or to which any trade mark or false trade description or mark so nearly resembling a trademark as to be calculated to deceive, is knowingly and without the assent of the proprietor of the trade mark, applied, as the case may be, or who causes or is knowingly a party to any such thing, unless he proves"

Soliciting or carrying on business of insurance.

10. Section five hundred and seven of the said Act is repealed.

9. The section to be amended reads as follows:—

"**489.** Every one is guilty of an indictable offence who sells or exposes, or has in his possession, for sale, or any purpose of trade or manufacture, any goods or things to which any forged trade mark or false description is applied, or to which any trade mark, or mark so nearly resembling a trade mark as to be calculated to deceive, is falsely applied, as the case may be, unless he proves

(a) that having taken all reasonable precaution against committing such an offence he had, at the time of the commission of the alleged offence, no reason to suspect the genuineness of the trade mark, mark or trade description; and

(b) that on demand made by or on behalf of the prosecutor he gave all the information in his power with respect to the persons from whom he obtained such goods or things; and

(c) that otherwise he had acted innocently."

The proposed amendment widens this to include having in possession for sale, etc., any forged trade marks, coverings or labels. The word "covering" is defined in the definition clauses of the Act to include wrappers, containers, etc. The remaining amendments include substitution for the word "falsely" the same words as are proposed to be substituted for this word in section four hundred and eighty-eight, and the addition of the words making liable a person who causes or is knowingly a party to the offences described in this section. Under the present section without the proposed amendments a person, for instance, having in his possession forged labels and also packages to which the labels are to be applied, but without the labels being actually applied to the packages at the time of arrest, can escape conviction.

The distinction between section four hundred and eighty-eight and four hundred and eighty-nine is that under section four hundred and eighty-eight a person must commit the offence "with intent to defraud", whereas under section four hundred and eighty-nine he must be proved to have sold, or to have exposed, or have in possession for sale, but no intent need be proven. It is important that both sections be amended as indicated as, for instance, a Corporation cannot have an intent to defraud and, therefore, could not be prosecuted under section four hundred and eighty-eight for having forged labels in its possession.

10. The section to be repealed reads as follows:—

"**507.** Every one shall be guilty of an indictable offence who, within Canada, except on behalf of or as agent for a company, thereunto duly licensed by the Minister of Finance, or on behalf of or as agent for or as a member of an association of individuals formed upon the plan known as Lloyd's or of an association of persons formed for the purpose of inter-insurance and so licensed, solicits or accepts any insurance risk, or issues or delivers any interim receipt or policy of insurance, or grants in consideration of any premium or payment any annuity on a life or lives, or collects or receives any premium for insurance, or carries on any business of insurance, or inspects any risk, or adjusts any loss, or prosecutes or maintains any suit, action or proceeding, or files any claim in insolvency relating to such business, or receives directly or indirectly any remuneration for doing any of the aforesaid acts.

2. Any one convicted of any such offence shall for a first offence be liable to a penalty of not more than fifty dollars nor less than twenty dollars, and, in default of payment, to imprisonment with or without hard labour for a term of not more than three months nor less than one month, and for a second or any subsequent offence to a penalty of not more than one hundred dollars nor less than fifty dollars, and in addition thereto to imprisonment with hard labour for a period of not more than six months nor less than three months.

3. All information or complaints for any of the aforesaid offences shall be laid or made within one year after the commission of the offence.

4. One-half of any pecuniary penalty mentioned in this section shall, when recovered, belong to His Majesty and the other half thereof to the informer.

5. Nothing in this section contained shall be deemed to prohibit or affect or to impose any penalty for doing any of the acts in this section described

(a) by or on behalf of a company incorporated under the laws of any province of Canada for the purpose of carrying on the business of insurance;

(b) by or on behalf of any society or association of persons thereunto specially authorized by the Minister of Finance or the Treasury Board;

(c) in respect of any policy or risk of life insurance issued or undertaken on or before the thirtieth day of March, one thousand eight hundred and seventy-eight, by or on behalf of any company which has not since the last mentioned date received a licence from the Minister of Finance;

(d) in respect of any policy of life insurance issued by an unlicensed company to a person not resident in Canada at the time of the issue of such policy;

(e) in respect of the insurance of property situated in Canada with any British or foreign unlicensed insurance company or underwriters, or with persons, who reciprocally insure for protection and not for profit, or the inspection of the property so insured, or the adjustment of any loss incurred in respect thereof, if the insurance is effected outside of Canada without any solicitation whatsoever directly or indirectly on the part of the company, underwriters or persons by which or by whom the insurance is made;

(f) solely in respect of marine or inland marine insurance;

(g) in respect of any contract entered into or any certificate of membership or policy of insurance issued, before the twentieth day of July, one thousand eight hundred and eighty-five, by any assessment life insurance company."

By a decision of the Judicial Committee of the Privy Council this section is declared to be *ultra vires*, and for that reason it is being repealed.

False fire alarms.

11. The said Act is further amended by adding immediately after section five hundred and sixteen thereof the following:—

"**516A.** Every one is guilty of an indictable offence and liable to one year's imprisonment who wilfully or knowingly, without reasonable cause, by outcry, ringing bells, using any fire alarm or telegraph, or in any other manner, makes or circulates, or causes to be made or circulated, an alarm of fire."

12. Paragraph *(a)* of subsection one of section five hundred and thirty-seven of the said Act, as enacted by chapter eleven of the statutes of 1930, is repealed, and the following is substituted therefor:—

Injury to animals.

"*(a)* kills, maims, wounds, poisons or injures, or attempts to kill, maim, wound, poison or injure any dog, bird, beast or other animal not being cattle, but being either the subject of larceny at common law, or being ordinarily kept in a state of confinement, or kept for any lawful purpose; or

13. Subsection one of section seven hundred and seventy-four of the said Act is repealed and the following is substituted therefor:—

Summary trial in certain cases.

"**774.** When any person is charged,

(a) in the Province of Ontario before a police magistrate or before a stipendiary magistrate in any county, district or provisional county in such Province;

(b) in any city or incorporated town, having a population of not less than 2,500, according to the last decennial or other census taken under the authority of an Act of Parliament of Canada, before any police or stipendiary magistrate or before any recorder of any such city or town, if he exercises judicial functions;

(c) in the Yukon Territory before any judge of the Territorial court or a police magistrate; or

(d) in the Province of Quebec before any district magistrate or judge of the sessions;

with having committed any offence (except culpable homicide or any of the offences mentioned in section five hundred and eighty-three) or has been committed to a gaol in any county, district or provisional county under the warrant of any justice for trial on a charge of being guilty of any such offence such person may, with his own consent, be tried before such recorder, judge or magistrate, as the case may be, and may, if found guilty, be sentenced to the punishment provided for such offence."

11. Section 516A is new.

12. The underlined words in the text of the Bill show the proposed amendment to this section. The relative part reads as follows:—

"**537.** (1) Every one is guilty of an offence and liable, on summary conviction, to a penalty not exceeding five hundred dollars over and above the amount of injury done, or to one year's imprisonment with or without hard labour, who

(a) attempts to kill, maim, wound, poison, or injure any dog, bird, beast or other animal not being cattle, but being either the subject of larceny at common law, or being ordinarily kept in a state of confinement, or kept for any lawful purpose, or"

13. Section 774 reads as follows:—

"**774.** When any person is charged,

(a) in the Province of Ontario before a police magistrate or before a stipendiary magistrate in any county, district or provisional county in such Province;

(b) in any city or incorporated town, having a population of not less than 2,500, according to the last decennial or other census taken under the authority of an Act of Parliament of Canada, before any police or stipendiary magistrate or before any recorder of any such city or town, if he exercises judicial functions;

(c) in the Yukon Territory before any judge of the Territorial court or a police magistrate; or

(d) in the Province of Quebec before any district magistrate or judge of the sessions;

with having committed any offence (except culpable homicide or any of the offences mentioned in section five hundred and eighty-three) or has been committed to a gaol in any county, district or provisional county under the warrant of any justice for trial on a charge of being guilty of any such offence such person may, with his own consent, be tried before such recorder, judge or magistrate, as the case may be, and may, if found guilty, be sentenced to the punishment provided for such offence *by this Act*.

2. Where the offence is one of those mentioned in section seven hundred and seventy-three, the provisions of sections seven hundred and seventy-eight, seven hundred and seventy-nine and seven hundred and eighty shall apply thereto."

Subsection one is amended by striking out the words "by this Act" in the last line thereof.

14. The said Act is further amended by adding to section one thousand and thirteen thereof the following subsection:—

Formal judgment to specify grounds in law on which dissent is based.

"(6) Whenever an appeal under this section is dismissed by the Court of Appeal, and any Judge of such Court expresses an opinion dissenting from the judgment of the Court, the formal judgment of the Court shall specify any ground or grounds in law on which such dissent is based either in whole or in part, and, on appeal under section one thousand and twenty-three to the Supreme Court of Canada, it shall not be competent to the appellant to raise any question of law not so specified."

15. Subsection one of section one thousand and nineteen of the said Act is repealed, and the following is substituted therefor:—

Bail.

"**1019.** (1) Any judge of a Superior Court of criminal jurisdiction, or of the Court of Appeal, may, if it seems fit, on the application of the appellant admit the appellant to bail pending determination of his appeal.

Coming into force.

16. This Act shall come into force on the first day of September, 1931.

14. This is new.

15. The subsection to be repealed reads as follows:—

"**1019.** The *chief justice* or the *acting chief justice of the court of appeal* or *a judge of that court to be designated by him*, may if it seems fit, on the application of an appellant, admit the appellant to bail pending the determination of his appeal."

The underlined words in the text of the Bill indicate that a judge of a Superior Court of criminal jurisdiction or of the Court of Appeal, instead of the chief justice or acting chief justice of the court of appeal or a judge to be designated by him, may admit an applicant to bail. The section as re-enacted is new.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 123.

An Act respecting a certain Trade Agreement between Canada and Australia.

First reading, July 16, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 123.

An Act respecting a certain Trade Agreement between Canada and Australia.

1925, c. 30.

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 Australian Trade Agreement Act, 1931.*

Trade Agreement approved.

2. The Trade Agreement between Canada and Australia, copy of which is set forth in the Schedule to this Act, is hereby approved and declared to have the force of law in Canada.

Repeal of Australian Trade Agreement Act, 1925.

3. From the date of the coming into force of this Act and subject to the provisions of Article X of the said Agreement, *The Australian Trade Agreement Act, 1925*, shall be repealed.

Orders in Council authorized.

4. The Governor in Council may make such orders and regulations as are deemed necessary to carry out the provisions and intent of this Act and of the said Agreement.

Suspension of inconsistent laws.

5. In the event of any inconsistency between the provisions of this Act and of the said Agreement, and the operation of any other law, the provisions of this Act and of the said Agreement shall prevail.

Coming into force.

6. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette.*

SCHEDULE

Trade Agreement between Canada and Australia.

His Majesty's Government in the Dominion of Canada and His Majesty's Government in the Commonwealth of Australia, being desirous of improving and extending the commercial relations existing between Canada and Australia, and affirming the principle of granting tariff preferences the one to the other on goods of their produce or manufacture for their mutual advantage, have agreed upon the following Articles:—

Article I.

Subject to the provisions of The Customs Tariff of Canada, except as hereinafter provided, Canada grants:

1. *(a)* To the goods enumerated in Schedule A hereto, being the produce or manufacture of Australia, when imported into Canada, the tariff rates and provisions indicated in the said Schedule A;

   (b) To all other goods the produce or manufacture of Australia, when imported into Canada, the benefits of the British Preferential Tariff.

2. The tariff advantages conceded by Section 1 of this Article shall apply only to goods imported direct into Canada.

Article II.

Subject to the provisions of The Customs Tariff of Australia, except as hereinafter provided, Australia grants:

1. *(a)* To the goods enumerated in Schedule B hereto, being the produce or manufacture of Canada, when imported into Australia, the tariff rates and provisions indicated in the said Schedule B;

   (b) To all other goods the produce or manufacture of Canada, when imported into Australia, the benefits of the British Preferential Tariff.

2. The tariff advantages conceded by Section 1 of this Article shall apply only to goods that have been shipped from Canada to Australia and have not been transhipped, or, if transhipped, then only if it is proved to the satisfaction of the Collector of Customs that the intended destination of the goods when originally shipped from Canada was Australia.

Article III.

It is hereby agreed that, in the event of the amendment of either the Canadian or the Australian tariff in force on the date on which this Agreement comes into force—

1. Canada will, in regard to the goods enumerated in Schedule A, maintain at least the actual difference between the rates charged on goods imported from Australia and those imposed by the British Preferential, Intermediate, and General Tariffs respectively; and

2. Australia will, in regard to the goods enumerated in Schedule B, maintain in respect of the goods from Canada subject to—

(a) The British Preferential Tariff, at least the actual difference between that tariff and the Intermediate and General Tariffs; and

(b) The Intermediate Tariff, at least the actual difference between that tariff and the General Tariff.

ARTICLE IV.

In determining the value of goods for duty purposes, Canada and Australia agree that no greater amount of inland freight charges shall be included in such value for duty than the actual amount of freight charges that would be incurred if the goods were forwarded from the point of origin of such goods to the nearest point of exit from the exporting country.

ARTICLE V.

1. Goods the produce or manufacture of Australia, imported under the provisions of Article I hereof, shall not be subject to the provisions of Section 6 of the Customs Tariff of Canada.

2. Goods the produce or manufacture of Canada, imported under the provisions of Article II hereof, shall not be subject to the provisions of the Customs Tariff (Industries Preservation) Act, 1921-1922, of Australia.

ARTICLE VI.

Nothing in this Agreement shall be construed to affect the right of either country to impose any special duty or tax (other than dumping duty) upon goods imported, provided that such special duty or tax does not exceed that imposed on similar goods imported from any other country.

ARTICLE VII.

For the purposes of this Agreement, goods shall be deemed to be the produce or manufacture of Canada or of Australia, as the case may be, if conforming, in respect to the proportion of home production therein, with the laws or regulations in force in the country of importation

which apply to such goods when imported under its British Preferential Tariff.

ARTICLE VIII.

The terms "British Preferential Tariff", "Intermediate Tariff", and "General Tariff" as used in this Agreement and the Schedules thereto shall be deemed to mean the British Preferential Tariff, Intermediate Tariff, and General Tariff of Canada or Australia in force on the date the goods are entered for home consumption.

ARTICLE IX.

If—*(a)* at any time either party to this Agreement gives notice in writing to the other party that, in consequence of the importation of goods of a kind specified in the notice, being the produce or manufacture of the exporting country, into the other country, the sale of similar goods produced in that other country is being prejudicially or injuriously affected; and

(b) measures sufficient in the opinion of the Government of the importing country to remedy the conditions complained of, are not put into effect by the Government of the exporting country within three months from the date of the notice,

then, until the notice is withdrawn by the Government of the importing country, goods of the kind specified in the notice shall, when imported into such country, be subject to the rates of duty under its General Tariff.

(2) The parties agree to endeavour to reach a satisfactory arrangement, with a view to the withdrawal of the notice with the least possible delay.

(3) On the withdrawal of the notice, goods of the kind specified in the notice, shall again become subject to the tariff applicable to them before the notice was given.

ARTICLE X.

When this Agreement is brought into force by Proclamations as hereinafter provided, the tariff concessions mutually conceded under the Australian Trade Agreement Act of Canada assented to on the 27th June, 1925, and the Resolution passed by the Parliament of Australia on the 2nd September, 1925, shall cease to have effect, except in relation to goods which are in transit between the two countries on the date of issue of the Proclamations, and in respect of which increased duties have been imposed in pursuance of this Agreement, provided such goods are entered for home

consumption within thirty days after arrival at port of destination.

ARTICLE XI.

This Agreement shall be subject to the approval of the Parliaments of Canada and of Australia. Upon approval being given it shall be brought into force upon the date to be agreed upon between the Governments of Canada and of Australia, by Proclamations published in the *Canada Gazette* and in the *Commonwealth of Australia Gazette*. It shall remain in force for a period of one year from the date of the said Proclamations and thereafter until the expiration of six months from the date on which either Government shall have given to the other notice of its intention to terminate the Agreement.

Signed at Ottawa, Canada, this fifth day of June, one thousand nine hundred and thirty-one, on behalf of His Majesty's Government in the Dominion of Canada.

R. B. BENNETT

H. H. STEVENS.

Signed at Canberra, Australia, this eighth day of July, one thousand nine hundred and thirty-one, on behalf of His Majesty's Government in the Commonwealth of Australia.

J. H. SCULLIN

PARKER J. MOLONEY.

SCHEDULE A.

Tariff Item	—	Tariff on Goods the Produce or Manufacture of Australia
Ex. 7	Meats, fresh, viz:—	
	(a) Beef and veal	3 cents per pound.
	(b) Lamb and mutton	3 cents per pound.
8	Canned meats, poultry or game; extracts of meat and fluid beef, not medicated	15 p.c. ad valorem.
Ex. 9	Rabbits, frozen, for fox feeding	Free.
14	Tallow	Free.
16	Eggs in the shell	Free during the months of January and February; British Preferential Tariff during the other months of the year.
16a	Eggs, whole, egg yolk or egg albumen, frozen or otherwise prepared, not otherwise provided for, whether or not sugar or other material be added	5 cents per pound.
17	Cheese	1 cent per pound.
18	Butter	5 cents per pound.
35	Hops	6 cents per pound.
62	Rice, uncleaned, unhulled or paddy The Governor-in-Council, when satisfied that Australia can supply Canadian requirements, may, by Order-in-Council, direct that there be substituted for tariff item 62 in Schedule A of the Customs Tariff, 1907, and the enumeration of goods and the rates of duties of customs set opposite the said item in Schedule A the following:—	Free.
62a	Rice, uncleaned, unhulled or paddy British Preferential Tarif 25 p.c. ad valorem. Intermediate Tariff 25 p.c. ad valorem. General Tariff 25 p.c. ad valorem. From and after the publication of such Order-in-Council in the *Canada Gazette* tariff item 62 as it appears in the said Schedule at the time of the publication of the said Order shall be repealed and the provisions of tariff item 62a. shall be substituted therefor.	Free.
Ex. 92	Fruits, fresh, in their natural state, the weight of the packages to be included in the weight for duty:	
	(a) Apricots	Free during the months of January and February; British Preferential Tariff during the other months of the year.
	(e) Pears	Free during the months of February, March and April; British Preferential Tariff during the other months of the year.
	(i) Quinces and Nectarines	Free during the months of March, April and May; British Preferential Tariff during the other months of the year.
94	Grapes, fresh, in their natural state, the weight of the packages to be included in the weight for duty.	Free during the months of February, March, April, May and June; British Preferential Tariff during the other months of the year.
Ex. 96	Passion fruit *(Passiflora edulis)*	Free.
Ex. 99a	Prunes, dried, unpitted, in bulk	Free.
Ex. 99b	Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated.	Free.
99c	Raisins and dried currants	Free.

SCHEDULE A—*Concluded*

Tariff Item	—	Tariff on Goods the Produce or Manufacture of Australia
Ex. 101	Oranges	Free during the months of May, June, July, August, September and October: British Preferential Tariff during the other months of the year.
Ex. 105	Fruit pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages.	Free.
106	Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:	
	(a) Apricots, peaches and pears	1 cent per pound.
	(b) Pineapples	1 cent per pound.
	(c) Not otherwise provided for	1 cent per pound.
109*a*	Peanuts, green, in the shell or not further processed than shelled.	Free.
	The Governor-in-Council, when satisfied that Australia can supply Canadian requirements, may, by Order-in-Council, direct that there be substituted for tariff item 109*a* in Schedule A of the Customs Tariff, 1907, and the enumeration of goods and the rates of duties of customs set opposite the said item in Schedule A the following:—	
109*b*	Peanuts, green, in the shell or not further processed than shelled.	Free.
	British Preferential Tariff 4 cents per pound.	
	Intermediate Tariff 4 cents per pound.	
	General Tariff 4 cents per pound.	
	From and after the publication of such Order-in-Council in the *Canada Gazette* tariff item 109*a* as it appears in the said Schedule at the time of the publication of the said Order shall be repealed and the provisions of tariff item 109*b* shall be substituted therefor.	
Ex. 135	Sugar, above No. 16 Dutch standard in colour when imported or purchased in bond in Canada by a recognized sugar refiner, for refining purposes only, under regulations by the Minister, when exceeding 98 degrees, but not exceeding 99 degrees polarisation.	31·64 cents per 100 pounds
Ex. 152	Orange, lemon and passion fruit (*passiflora edulis*) juices.	Free.
Ex. 156	Brandy	$8.00 per proof gallon.
Ex. 163	Wines of the fresh grape of all kinds, not sparkling, imported in barrels or in bottles, containing more than 23% proof spirit and less than 35% proof spirit.	25 cents per gallon.
165	Champagne and all other sparkling wines:	
	(a) In bottles containing each not more than a quart but more than a pint (old wine measure)	$7.44 per dozen bottles.
	(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure)	$3.72 per dozen bottles.
	(c) In bottles containing one-half pint each or less (old wine measure)	$1.86 per dozen bottles.
	(d) In bottles containing over one quart each (old wine measure)	$3.60 per gallon.
Ex. 507	Veneers, viz.:—	
	Australian blackwood, walnut, silky oak, silkwood, blackbean, maple, Tasmanian myrtle, and eucalyptii, single ply and not over three thirty-seconds of an inch in thickness	Free.
Ex. 711	Gelatine, edible	12½% ad valorem
782	Eucalyptus oil	Free.

SCHEDULE B.

Tariff Item	—	Tariff on Goods the Produce or Manufacture of Canada
	DIVISION IV—AGRICULTURAL PRODUCTS AND GROCERIES	
51	*(C)* Fish preserved in tins or other air-tight vessels including the weight of liquid contents.	British Preferential Tariff.
57	*(A)* Wheat	General Tariff.
58	*(B)* Wheaten flour	General Tariff.
	DIVISION VI—METALS AND MACHINERY	
162	Chaffcutters and horse gears; corn shellers; corn huskers; cultivators, n.e.i.; harrows; ploughs, other; ploughshares; plough mouldboards; scarifiers	General Tariff.
163	*(A)* Combined corn sheller husker and bagger; combined corn sheller and husker; disc cultivators; drills (fertilizer seed and grain), n.e.i.; stump jump ploughs; winnowers (horse and other power); seats, poles, swingle-bars, yokes, and trees for agricultural machines, when imported separately	General Tariff.
165	*(A)* Reaper threshers and harvesters, n.e.i.	General Tariff.
	(B) Stripper harvesters	General Tariff.
167	Metal parts of reaper threshers, stripper harvesters, strippers, and harvesters, n.e.i.	General Tariff.
171	Machinery, machines, and appliances:—	
	(A) Hay rakes, horse	General Tariff.
	(B) Reapers and binders	General Tariff.
	(C) Mowers	General Tariff.
	(D) Metal parts, n.e.i., of—	
	(1) Reapers and binders	General Tariff.
	(2) Hay rakes (horse) and mowers	General Tariff.
	DIVISION IX—DRUGS AND CHEMICALS	
273	Carbide of Calcium	British Preferential Tariff.
	DIVISION X—WOOD, WICKER, AND CANE	
Ex. 291	Timber, viz.:—	
	(C) Logs, not sawn, viz.:—	
	(2) For use in the manufacture of plywood and veneers, as prescribed by Departmental by-laws	Intermediate Tariff.
	(3) Other	Intermediate Tariff.
	(D) Spars, in the rough	Intermediate Tariff.
	(F) Timber, undressed, n.e.i., viz.:—Redwood (*Sequoia Sempervirens*) and Western Red Cedar (*Thuja Plicata*)—	
	(1) In sizes of 12 inches x 6 inches (or its equivalent) and over	Intermediate Tariff.
	(2) In sizes of 8 inches x 2 inches (or its equivalent) and upwards, and less than 12 inches x 6 inches (or its equivalent)	Intermediate Tariff.
	(3) In sizes less than 8 inches x 2 inches (or its equivalent)	Intermediate Tariff.
	(H) Timber, undressed, n.e.i., viz.:—	
	Other—	
	(1) In sizes of 12 inches x 10 inches (or its equivalent) and over	Intermediate Tariff.
	(2) In sizes of 7 inches x 2½ inches (or its equivalent) and upwards, and less than 12 inches x 10 inches (or its equivalent)	Intermediate Tariff.
	(3) In sizes less than 7 inches x 2½ inches (or its equivalent)	Intermediate Tariff.

SCHEDULE B—*Continued*

Tariff Item	—	Tariff on Goods the Produce or Manufacture of Canada
	(I.) (1) Timber, undressed, n.e.i., in sizes not less than 4 inches in width and not less than 3 inches in thickness for the manufacture of boxes, as prescribed by Departmental by-laws	Intermediate Tariff.
	(2) Timber, undressed, cut to size for making boxes	Intermediate Tariff.
	(J) Timber, for making boxes, being cut to size, and dressed or partly dressed	Intermediate Tariff.
	(K) Timber, bent or cut into shape, dressed or partly dressed, n.e.i	Intermediate Tariff.
	(L) Timber, dressed or moulded, n.e.i.; timber tongued or grooved or tongued and grooved; weather-boards	Intermediate Tariff.
	(M) Plywood including plywood veneered with any material:—	
	(1) Not exceeding three-sixteenths of an inch in thickness	Intermediate Tariff.
	(2) Exceeding three-sixteenths of an inch in thickness but not exceeding seven-eighths of an inch in thickness	Intermediate Tariff.
	(3) N.e.i.	Intermediate Tariff.
	(N) Veneers	Intermediate Tariff.
Ex. 292	Timber, viz.:—	
	(B) Laths for plastering	Intermediate Tariff.
	(C) Palings	Intermediate Tariff.
	(F) Shingles	Intermediate Tariff.
293	*(A)* Timber, undressed, in sizes less than 7 feet 6 inches x 10½ inches x 2½ inches for use in the manufacture of doors, as prescribed by Departmental by-laws	Intermediate Tariff.
	(B) Doors of wood (including fly doors) wholly or partly made up	Intermediate Tariff.
	(C) Plywood door panels of redwood *(Sequoia Sempervirens)* and Douglas fir *(Pseudotsuga Douglasii)* cut to sizes not exceeding 2 feet x 2 feet (or its equivalent) for use in the manufacture of doors, as prescribed by Departmental by-laws	Intermediate Tariff.
294	*(A)* Staves, undressed, n.e.i	Intermediate Tariff
	(B) Staves, dressed or partly dressed, but not shaped	Intermediate Tariff
303	*(C)* Wood wool	British Preferential Tariff.
	DIVISION XII—HIDES, LEATHER, AND RUBBER.	
328	Goloshes, rubber sand boots and shoes and plimsolls.	Intermediate Tariff.
330	Boots, rubber, viz.:—gum and wading boots	General Tariff.
333	*(A)* Pneumatic rubber tyres, and tubes therefor, valved or unvalved.	General Tariff.
	(B) Rubber tyres other than pneumatic, including compositions made up in form and size suitable for use with pneumatic tyre covers as a substitute for the inner tube.	General Tariff.
	DIVISION XIII—PAPER AND STATIONERY.	
334	Paper, viz.:—	
	(G) (1) Wrapping, of all colours, (glazed, unglazed, or millglazed), browns, caps not elsewhere specified, casings, sealings, nature or ochre browns, sulphites, sugars, and all other bag papers, candle carton paper; paper felt and carpet felt paper irrespective of weight.	General Tariff.

SCHEDULE B—*Concluded*

Tariff Item	—	Tariff on Goods the Produce or Manufacture of Canada
	DIVISION XIV—VEHICLES.	
Ex. 359	Vehicle parts, viz.:—	
	(D) Parts of vehicles with self-contained power propelled by petrol, steam, electricity, oil, gas, or alcohol, n.e.i., whether incorporated in the complete vehicle or separate, viz:—	
	(1) Single seated bodies	General Tariff.
	(2) Double seated bodies	General Tariff.
	(3) Bodies with fixed or moveable canopy tops, e.g., landaulette, limousine, taxi-cab, and similar types, and n.e.i.	General Tariff.
	(4) Chassis, but not including rubber tyres and tubes, storage batteries, shock absorbers, steering dampers, bumper bars, sparking plugs, springs, spring hangers, shackle bolts pins and assemblies, U bolts, king pins, tie rod pins, tie rod ball pins, tie rod ball studs, high tension ignition coils, gaiters for springs, bonnets, instrument boards, and radiator shells—	
	(a) Unassembled	Intermediate Tariff.
	(b) Assembled	Intermediate Tariff.
	The word "Bodies" in paragraphs (1), (2), and (3) of this sub-item includes dashboards, footboards, and mudguards, when imported with bodies of which they form a part.	
	(E) Parts of bodies enumerated in sub-items *(D)* (1), *(D)* (2), and *(D)* (3), being complete sets of Metal panels:—	
	(1) For single-seated bodies	General Tariff.
	(2) For double-seated bodies	General Tariff.
	(3) For bodies with fixed or moveable canopy tops and bodies, n.e.i.	General Tariff.
	(F) (4) Gears for motor vehicles other than railway and tramway vehicles, viz.: —crown wheels and pinions, transmission gears, differential gears, worms and worm wheels, internal tooth gears, jack shaft pinions and flywheel starter bands	General Tariff.
	(17) Shock absorbers	General Tariff.
	DIVISION XV—MUSICAL INSTRUMENTS.	
365	Pianos and parts thereof—	
	(A) Grand, with or without player mechanism	General Tariff.
	(B) Upright, player or with provision for incorporating the player mechanism	General Tariff.
	(C) Upright, n.e.i.	General Tariff.
	(D) Key boards, complete or incomplete	General Tariff.
	(E) Parts, n.e.i., as prescribed by Departmental by-laws	General Tariff.
	DIVISION XVI—MISCELLANEOUS	
380	*(B)* Vacuum cleaners for use in the household	British Preferential Tariff.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 124.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1932.

AS PASSED BY THE HOUSE OF COMMONS 15th JULY, 1931.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
31100 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 124.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1932.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency the Right Honourable the Earl of Bessborough, 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 thirty-two, 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, 1931.*

$20,099,723.71 granted for 1931-32.

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

$943,832.33 granted for 1931-32.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole nine hundred and forty-three thousand, eight hundred and thirty-two dollars and thirty-three cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and thirty-one, to the thirty-first day of March, one thousand nine hundred and thirty-two, 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.

Account to be rendered in detail.

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

SCHEDULE

Based on Estimates, 1931-32. The amount hereby granted is $943,832.33, being one-twelfth of the amount of each item in the Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1932, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
	CANADIAN NATIONAL STEAMSHIPS AND MARITIME FREIGHT RATES ACT	$ cts.	$ cts.
	LOAN TO CANADIAN GOVERNMENT MERCHANT MARINE, LTD.		
379	Loan to the Canadian National Steamships (Canadian Government Merchant Marine, Limited), repayable on demand with interest at a rate to be fixed by the Governor in Council upon such terms and conditions as the Governor in Council may determine, and to be applied in payment of:—		
	Deficits in operation of the Company and of the vessels under the Company's control during the year ending December 31st, 1931	588,500 00	
	LOAN TO CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.		
380	Loan to the Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council, upon such terms and conditions as the Governor in Council may determine, and to be applied in payment of:—		
	Deficits in operation of the Company and of the vessels under the Company's control, during the year ending December 31st, 1931, and Interest Requirements	755,000 00	
			1,343,500 00
	MARITIME FREIGHT RATES ACT		
381	Amount required to provide for payment from time to time during the fiscal year 1931-32 of the difference, estimated by the Board of Railway Commissioners and certified by the said Board to the Minister of Railways and Canals, as and when required by him, occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during 1931, under the tariffs, approved by the following companies:—		
	Canada & Gulf Terminal Railway.		
	Canadian Pacific Railway, including:		
	Fredericton & Grand Lake Coal and Railway Co.		
	New Brunswick Coal and Railway Company.		
	Cumberland Railway and Coal Co.		
	Dominion Atlantic Railway.		
	Maritime Coal Railway & Power Co.		
	Sydney & Louisburg Railway.		
	Témiscouata Railway	900,000 00	
382	Amount required to provide for the payment from time to time to the Canadian National Railway Company of the deficit in receipts and revenues, occurring in the year 1931, of the Eastern Lines, as provided by the Maritime Freight Rates Act:—		
	(a) Amount of the deficit (less that amount thereof as in the next following paragraph specifically provided for) in the receipts and revenues	6,631,856 00	
	(b) Amount of the deficit in receipts and revenues occurring on account of the reduction in tolls under the application of the Maritime Freight Rates Act	2,450,632 00	
			9,982,488 00
	Total		11,325,988 00

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA

BILL 131.

An Act to amend The Canadian Red Cross Society Act.

First reading, July 20, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
31555 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 131.

An Act to amend The Canadian Red Cross Society Act.

1909, c. 68; 1922, c. 13; 1926, c. 5.

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

1. Section five of *The Canadian Red Cross Society Act*, chapter sixty-eight of the statutes of 1909, as enacted by section two of chapter thirteen of the statutes of 1922, and amended by chapter five of the statutes of 1926, is repealed and the following is substituted therefor:—

Acquisition and holding of property.

"**5.** (1) The Society may purchase, take, have, hold, possess, retain and enjoy any property, real or personal, corporeal or incorporeal, whatsoever, and for any or every estate or interest therein whatsoever, given, granted, devised, or bequeathed to it, or appropriated, purchased, or acquired by it in any manner or way whatsoever, to, for, or in favour of the uses and purposes of the Society. The Society may, from time to time, dispose of any such property in such manner and upon such terms as it may deem advisable and may grant, alienate, pledge, mortgage or otherwise dispose of the aforesaid property, estate or rights.

Disposal of property.

Limit of real estate.

(2) The annual value of the real estate held in Canada by or in trust for the Society shall not exceed one hundred thousand dollars."

2. Section six of the said Act, as enacted by section two of chapter thirteen of the statutes of 1922, is repealed and the following is substituted therefor:—

Central Council.

"**6.** (1) The governing body of the society shall be a Central Council, consisting of the past presidents of the Society, the president, the honorary secretary, the honorary treasurer and not more than fifty other members of whom

Explanatory Notes.

1. The Canadian Red Cross Society believed that it possessed the inherent power to dispose of its' property, and to give back mortgages for a part of the purchase price, where local branches purchased properties for hospital purposes, in various parts of Canada. In one case recently, where moneys were to be raised to pay off an existing mortgage upon properties so purchased, the authority of the Society was questioned, and accordingly this section is proposed, to enable the Society to mortgage properties, whenever it is required to do so. There may also arise occasions of emergency in which the Society may require to borrow money from the bank, and it requires authority for this purpose.

For the purposes just mentioned, subsection one of section five, as it now stands, is amended by inserting at the end thereof the words underlined on the opposite page. Subsection two of this section is the same as in the existing Act.

2. It is the unanimous desire of the Central Council that the size of that body should be increased from forty to fifty members, in order that there may be a greater number of persons taking part in the government of the Society, through the Central Council, throughout Canada.

In view of the fact that the Executive Committee is limited to twelve members, throughout Canada, it is desirable to increase this number to eighteen, so that a larger representation will be able to be present at any meeting of the Executive Committee, held between sessions of the Central Council.

Subsection one of section six, as it now stands, is amended by striking out the word "forty" in the fourth line thereof and inserting the underlined word "fifty" in lieu thereof, and by striking out the word "ten" in line eight thereof and inserting the underlined word "twelve" in lieu thereof.

Subsection three is amended by striking out the word "twelve" in line three thereof and inserting the underlined word "eighteen" in lieu thereof.

Subsections two and four of this section are the same as in the existing Act.

not more than thirty shall be appointed by the provincial divisions of the Society in such manner as may be determined from time to time by the Central Council and not more than twelve members elected by the Central Council.

Provincial divisions and branches.

(2) The Central Council shall have power to organize provincial divisions and branches in the various provinces of Canada under such rules as the Council may prescribe. Existing organized provincial divisions and branches are hereby continued.

Executive Committee.

(3) There shall be an executive Committee consisting of the past presidents, the officers of the Society, and of not less than seven and not more than eighteen persons appointed by the Central Council from its members. Five members of the Executive shall be a quorum.

Powers.

(4) The Executive Committee shall have and exercise all the powers given by this Act when the Central Council is not in session, subject, however, to such regulations or restrictions as the Central Council may from time to time determine."

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA

BILL 132.

An Act to amend the Civil Service Act (Vacancies, Outside Service.)

First reading, July 20, 1931.

Mr. GAGNON.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
30531 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 132.

An Act to amend the Civil Service Act. (Vacancies, Outside Service.)

R.S., c. 22; 1929, c. 38.

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 Service Amendment Act, 1931.*

2. Section two of the *Civil Service Act,* chapter twenty-two of the Revised Statutes of Canada, 1927, is amended by adding thereto the following paragraph:—

Outside service.

"*(g)* "outside service" means and includes the officers, clerks and employees of the civil service as defined in paragraph *(a)* of this section, who are not employed at the city of Ottawa, or at the Experimental Farm Station or the Dominion Astronomical Observatory near Ottawa." (New.)

3. Section forty-nine of the said Act is repealed and the following is substituted therefor:—

Promotions.

49. (1) Promotion is a change from one class to another class with a higher maximum compensation.

Vacancies.

(2) When a vacancy occurs in the public service, such vacancy shall not be filled by promotion or otherwise except on report of the Civil Service Commission after consultation with the minister or deputy minister. In case of disagreements, the facts should be referred to the Governor in Council for decision. (New ss. [2].)

Explanatory Notes.

The purpose of this Bill is, in accordance with a recommendation made by a special committee of the Senate on the civil service which sat in 1924, that the Civil Service Commission should have the right to fill vacancies in the civil service, only after conferring with the minister or deputy minister in order to choose the appointee.

It is also intended to amend the Act so as to provide that positions of the outside service may be excluded, from the operation of the Civil Service Act, to provide that appointees to professional or technical positions may be chosen by the Minister.

2. Section two of the Act reads as follows:—

"**2.** In this Act and in all regulations made hereunder, unless the context otherwise requires,

(a) "civil service" means the civil positions and employees in and under the several departments of the Government of Canada, and in the offices of the Auditor General, the Clerk of the Privy Council, the Governor General's Secretary, the Public Archives, the Board of Railway Commissioners for Canada, the Civil Service Commission, and all other civil positions under and persons in the civil employ of His Majesty, but not including the members of any commission or board appointed by the Governor in Council;

(b) "Commission" means the Civil Service Commission;

(c) "deputy" or "deputy head" means and includes the deputy of the Minister of the Crown presiding over the department, the Clerk of the Privy Council, the Clerks of the Senate and House of Commons, the Librarians of Parliament, the Comptroller of the Royal Canadian Mounted Police, the Superintendent of Insurance, the Dominion Archivest, the Board of Railway Commissioners for Canada and, in all cases in which such meaning is not inconsistent with his powers and duties under the Consolidated Revenue and Audit Act, the Auditor General;

(d) "employee" means and includes officers, clerks, and employees in the civil service, but does not include deputy heads;

(e) "head of the department" means the Minister of the Crown for the time being presiding over the department and includes the Speakers of the Senate and House of Commons;

(f) "the war" means the war declared by His Majesty on the fourth day of August, one thousand nine hundred and fourteen, against the Empire of Germany and, subsequently, against other powers."

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

"**49.** Promotion is a change from one class to another class with a higher maximum compensation, and vacancies shall be filled, as far as is consistent with the best interests of the civil service, by promotion.

2. Promotions shall be made for merit by the Commission upon such examination, reports, tests, records, ratings or recommendations as the Commission may by regulation prescribe.

3. In making promotions, the Commission may, by regulation restrict the competition by merit to all employees or to employees of certain class or classes of a specified seniority, and may prescribe the marks or ratings to be obtained by such employees for efficiency and seniority, such marks or ratings not to exceed one half of the total marks required under any merit system or method adopted by the Commission for promotion purposes."

4. Section fifty-two of the said Act is repealed and the following is substituted therefor:—

Dismissal.

"**52.** Subject to the provisions of section three of this Act, nothing herein contained shall impair the power of the head of the department to remove or dismiss any deputy head, officer, clerk or employee, but not such deputy head, officer, clerk or employee, whose appointment is of a permanent nature, shall be removed from office except by authority of the head of the department."

5. The said Act, as amended by chapter thirty-eight of the statutes of 1929, is further amended by adding at the end thereof after section sixty-two the following headings and the following sections:—

"Outside Service"

Positions of the outside service to be excluded from operation of Act.

"**63.** The outside service shall be excluded from the operation of the Act, and the Governor in Council may make such regulations as are deemed advisable, prescribing how such positions are to be dealt with."

"Professional and Technical Positions.

Appointment to professional and technical positions.

"**64.** (1) In any case where in the opinion of the head of the department or the deputy, the knowledge and ability requisite for any position in the civil service are wholly or in part professional or technical, the Commission, on the request in writing of the head of the department, may appoint a person mentioned in such request to the said position, provided the head of the department has stated in his request that the person recommended possesses the requisite knowledge and ability and is duly qualified as to health, character and habits.

Not to qualify for transfer.

"(2) An appointment as a professional or technical officer, as provided for in the preceding subsection, shall not qualify a person for appointment or transfer to any other position in the civil service open to appointment upon competitive examination."

4. Section 52 is amended by substituting the underlined words, on the opposite page, for the words Governor in Council so that the Minister may have a better and more complete control of his department.

5. These sections are new. They provide certain exceptions to the Civil Service Act, as regards the Outside Service and the professional and technical positions, as previously stated.

133.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 133.

An Act to amend the Post Office Act.

First reading, July 20, 1931.

Mr. GAGNON.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

31549

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 133.

An Act to amend the Post Office Act.

R.S., c. 161.

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

1. The *Post Office Act*, chapter one hundred and sixty-one of the Revised Statutes of Canada, 1927, is amended by adding thereto the following section as section 77A:—

Voting at elections permitted but partisan works forbidden.

"**77**A. (1) No mail contractor shall be debarred from voting at any Dominion of provincial election if, under the laws governing the said election, he has the right to vote; but no such contractor shall engage in partisan work in connection with any such election, or contribute, receive or in any way deal with any money for any party funds.

Penalty.

(2) If any mail contractor violates the provisions of this section, the Governor in Council may set aside and terminate his contract."

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 134.

An Act to provide for a further loan to the Saint John Harbour Commissioners.

First reading, July 20, 1931

The MINISTER OF MARINE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29558 1931

2nd Session, 17th Parliament, 21-22 George V, 1931.

THE HOUSE OF COMMONS OF CANADA.

BILL 134.

An Act to provide for a further loan to The Saint John Harbour Commissioners.

1927, c. 67; 1928, c. 46.

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 Saint John Harbour Loan Act, 1931.*

Loan of $10,000,000 to Harbour Commissioners for terminal facilities.

2. The Governor in Council may, from time to time, loan to the Corporation of the Saint John Harbour Commissioners hereinafter called "the Corporation," in addition to the moneys heretofore authorized to be loaned to the Corporation by the Governor in Council for the construction of harbour improvements, and which have not, at the date of the passing of this Act, been so loaned—such sums of money, not exceeding in the whole the sum of ten million dollars, as may be required to enable the Corporation to carry on the construction of terminal facilities in the harbour of Saint John, for which the plans, specifications and estimates have been approved by the Governor in Council before the passing of this Act; and to construct such additional terminal facilities as may be likewise approved as necessary further to properly equip the said port.

Interest during construction to be charged to capital account.

3. During the period of construction of the works referred to in the preceding section, the interest payable on the debentures deposited with the Minister of Finance and Receiver General under the provisions of this Act in respect of the construction of such works shall be deemed to be money required to enable the Corporation to construct the said works and to be a part of the cost of construction thereof, and the said interest may be paid out of the amount hereby authorized to be loaned; the period of construction herein referred to shall begin on the day when the first loan

Explanatory Note.

The Saint John Harbour Commissioners were incorporated by Act of Parliament, chapter 67 of the Statutes of 1927. A loan of $5,000,000 to the Commission was authorized by the Statutes of 1928, chapter 46, to construct terminal facilities, and that amount was to meet the total requirements of the corporation for three years from 11th June, 1928, the date of the passing of the Act. The present Bill is to authorize a further loan of $10,000,000 to the Harbour Commissioners to carry on the construction of terminal facilities, and to construct such additional terminal facilities as may be approved as necessary to properly equip the port, and to repair damages done to the terminal facilities by the recent destructive fire.

is made on account of the said construction, and shall terminate on such date as the Governor in Council shall fix and determine.

No loan until plans approved.

4. No such loan shall be paid in respect of the construction of terminal facilities, unless such detailed plans, specifications and estimates, for the works to be performed by the Corporation and on which the money so to be loaned is to be expended, as are satisfactory to the Minister of Marine, have been submitted to and approved by the Governor in Council before any work on the same has been commenced.

Monthly statements to be submitted and applications to be approved.

5. The Corporation shall submit to the Minister of Marine, for approval, monthly applications for loans on account of the different items of construction of terminal facilities, accompanied by statements showing the total expenditure on these different items in detail, for the month which the loan is to cover, and any other statements required in such form as the Minister shall direct; and upon approval of the application, authority for the payment of the amount so applied for may be granted by the Governor in Council.

Deposit of debentures to cover loans.

6. The Corporation shall, upon any loan being made, deposit with the Minister of Finance and Receiver General debentures of the Corporation equal in par value to the loan so made (which debentures the Corporation is hereby authorized to issue), and such debentures so issued shall be of such amounts as the Minister of Finance and Receiver General determines, and shall bear date on the day when such loan is made, and shall be repayable within twenty-five years from the date of their issue, and in the meantime shall bear interest at the rate of five per centum per annum, such interest to be payable half yearly on the first day of July and the first day of January in each year.

Repayment of loans.

7. Subject to the provisions of section three hereof, the principal and interest of the sums loaned to the Corporation under the authority of this Act shall be payable by the Corporation out of all its property and assets and out of all its tolls, rates, dues, penalties and other sources of revenue and income, and shall rank as a charge thereon and have precedence in regard to payment after payments provided for in sections fifteen to twenty-two of chapter sixty-seven of the Statutes of 1927, without priority or preference.

1929, c. 67.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 135.

An Act to provide for a further loan to the Three Rivers Harbour Commissioners.

First reading, July 20, 1931.

The MINISTER OF MARINE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
30657 1931

2nd Session, 17th Parliament, 21-22 George V, 1931.

THE HOUSE OF COMMONS OF CANADA.

BILL 135.

An Act to provide for a further loan to the Three Rivers Harbour Commissioners.

1923, c. 71; 1927, c. 70; 1929, c. 59.

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 Three Rivers Harbour Loan Act, 1931.*

Loan of $700,000 to Harbour Commissioners for terminal facilities.

2. The Governor in Council may from time to time loan to the Corporation of the Three Rivers Harbour Commissioners, hereinafter called "the Corporation," in addition to the moneys heretofore authorized to be loaned to the Corporation by the Governor in Council for the construction of harbour improvements, and which have not, at the date of the passing of this Act, been so loaned,—such sums of money, not exceeding in the whole the sum of seven hundred thousand dollars, as may be required to enable the Corporation to carry on the construction of terminal facilities in the harbour of Three Rivers, for which the plans, specifications and estimates have been approved by the Governor in Council before the passing of this Act; and to construct such additional terminal facilities as may be likewise approved as necessary, further to properly equip the said port.

Interest during construction may be charged to capital account.

3. During the period of construction of the works referred to in the preceding section, the interest payable on the debentures deposited with the Minister of Finance and Receiver General under the provisions of this Act in respect of the construction of such works shall be deemed to be money required to enable the Corporation to construct the said works and to be a part of the cost of construction thereof, and the said interest may be paid out of the said sum of seven hundred thousand dollars; the period of construction herein referred to shall begin on the day when

EXPLANATORY NOTES

The Three Rivers Harbour Commissioners were incorporated by Act of Parliament, chapter 71, of the Statutes of 1923. A loan of $2,000,000 was authorized by the Statutes of 1929, chapter 59, to construct terminal facilities. The present Bill is to authorize a further loan of $700,000 for the same purpose.

the first loan is made on account of the said construction, and shall terminate on such date as the Governor in Council shall fix and determine.

No loans until plans approved.

4. No such loan shall be paid in respect of the construction of terminal facilities, unless such detailed plans, specifications and estimates, for the works to be performed by the Corporation and on which the money so to be loaned is to be expended, as are satisfactory to the Minister of Marine, have been submitted to and approved by the Governor in Council before any work on the same as been commenced.

Monthly statements to be submitted and applications to be approved.

5. The Corporation shall submit to the Minister of Marine, monthly, statements showing in detail the total expenditure on account of the different items of construction for terminal facilities during that month, and any other items required, in such form as the Minister shall direct, and the Corporation may thereafter make application to the said Minister for a loan on account of the balance of such expenditure for which no loan has previously been made, and, upon the approval of such application, authority for payment of the amount so applied for may be granted by the Governor in Council out of the available balance of the loan provided for by this legislation.

Debentures to be deposited with Minister of Finance.

6. The Corporation shall, upon any loan being made, deposit with the Minister of Finance and Receiver General debentures of the Corporation equal in par value to the loan so made (which debentures the Corporation is hereby authorized to issue), and such debentures so issued shall be of such amounts as the Minister of Finance and Receiver General determines, and shall bear date on the day when such loan is made, and shall be repayable within twenty-five years from the date of their issue, and in the meantime shall bear interest at the rate of five per centum per annum, such interest to be payable half yearly on the first day of July and the first day of January in each year.

Repayment of loan.

7. The principal and interest of the sums loaned to the Corporation under the authority of this Act shall be payable by the Corporation out of all its property and assets and out of all its tolls, rates, dues, penalties and other sources of revenue and income, and shall rank as a charge thereon and have precedence in regard to payment, next after payments provided for in section fifteen of chapter seventy-one of the statutes of Canada, 1923.

1923, c. 71.

136.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 136.

An Act to amend the Old Age Pensions Act.

First reading, July 20, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
28244 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 136.

An Act to amend the Old Age Pensions Act.

Preamble.
R.S., c. 156.

WHEREAS by section three of the *Old Age Pensions Act* it is amongst other things provided that an agreement may be made with any province for the payment to such province quarterly of an amount equal to one-half of the net sum paid out during the preceding quarter by such province for pensions pursuant to a provincial statute in that behalf; And whereas it is desirable that the system of Old Age Pensions shall be established on a contributory basis as a national undertaking; And whereas, pending the taking of the decennial census of 1931 and obtaining such information therefrom as will enable the necessary actuarial computations to be made, it is desirable and would be of advantage to the Dominion to augment the national contributions: Now, therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Amount of payment to provinces increased.

1. Section three of the *Old Age Pensions Act*, chapter one hundred and fifty-six of the Revised Statutes of Canada, 1927, is repealed, and the following is substituted therefor:—

"**3.** (1) The Governor in Council may make an agreement with the Lieutenant-Governor in Council of any province for the payment to such province quarterly of an amount equal to seventy-five per centum of the net sum paid out during the preceding quarter by such province for pensions pursuant to a provincial statute authorizing and providing for the payment of such pensions to the persons and under the conditions specified in this Act and the regulations made hereunder.

Examination and audit of accounts.

(2) The acceptance by any province of the moneys granted by Parliament for the payment of old age pensions shall be subject to the conditions that the Governor in Council shall have authority to order an examination, inspection and audit of all expenditures of such moneys in the province and the accounts with respect thereto, and that the province shall permit the inspection in such examination of all papers and documents relating to such payments.

EXPLANATORY NOTES.

1. Section three of the Old Age Pensions Act to be repealed and re-enacted, reads as follows:—

"**3.** The Governor in Council may make an agreement with the Lieutenant-Governor in Council of any province for the payment to such province quarterly of an amount equal to *one-half* of the net sum paid out during the preceding quarter by such province for pensions pursuant to a provincial statute authorizing and providing for the payment of such pensions to the persons and under the conditions specified in this Act and the regulations made hereunder."

When section comes into force.

(3) This section shall come into force on the thirty-first day of July, 1931."

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 139.

An Act to amend The North Fraser Harbour Commissioners Act, 1913.

First reading, July 23, 1931.

The MINISTER OF MARINE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29962 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 139.

An Act to amend The North Fraser Harbour Commissioners Act, 1913.

1913, c. 162.

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 North Fraser Harbour Commissioners Amendment Act, 1931.*

2. Section four of *The North Fraser Harbour Commissioners Act,* chapter one hundred and sixty-two of the Statutes of 1913, is hereby repealed and the following is substituted therefor:—

Harbour limits defined.

"**4.** For the purposes of this Act the North Fraser Harbour shall be deemed to extend westerly and northerly from the following line, viz.: Commencing at the southeast corner of Lot 172, Group 1, New Westminster District; thence due south (astronomically) to the centre line of the North Arm of the Fraser River; thence westerly following the centre line of the North Arm of the Fraser River to a point due north (astronomically) of the northwest corner of Lot 758, Group 1, New Westminster District; and thence due south (astronomically) to the said northwest corner of said Lot 758, Group 1, New Westminster District; thence down stream of the North Arm of the Fraser River, extending on both sides to the line of the average high water mark, to lines drawn across the outlets of the North Arm of the Fraser River into the Gulf of Georgia, from point to point at low water mark on each of the points of land forming the said outlets; but not extending further southerly than a point equidistant between the most southerly and most northerly points of the western shore of Lulu Island, nor extending further northerly than the point known as Point Grey; and shall also include the

Explanatory Notes.

The North Fraser Harbour Commissioners were incorporated by Act of Parliament, chapter 162 of the Statutes of 1913. This Bill is to amend certain provisions of that Act.

Section 2. The underlined words in the text of the Bill show the proposed changes. Section 4 of the Act of 1913 reads as follows:—

"4. For the purposes of this Act, the North Fraser Harbour shall be deemed to extend *from a line drawn across the North Arm of the Fraser River, in continuation southerly of the westerly boundary of the city of New Westminster;* thence down stream of the North Arm of the Fraser river, extending on both sides to the line of average high water mark, to lines drawn across the outlets of the North Arm of the Fraser river into the Gulf of Georgia, from point to point at low water mark on each of the points of land forming the said outlets; but not extending further southerly than a point equidistant between the most southerly and most northerly points of the western shore of Lulu island, nor extending further northerly than the point known as Point Grey; and shall also include the adjacent waters of the Gulf of Georgia, upon and over the bank known as Sturgeon Bank, as far seaward as *are*, from time to time, defined by the Governor in Council; and shall also be deemed to include all *water front property*, water lots, piers, docks, *shores and beaches* in or along the waters forming as aforesaid the said harbour."

adjacent waters of the Gulf of Georgia, upon and over the bank known as Sturgeon Bank, as far seaward as may be, from time to time, defined by the Governor in Council; and shall also be deemed to include all the foreshore and water lots, wharves, piers, and docks, in or along the waters forming as aforesaid the said Harbour, the title to which is, at this date, vested in His Majesty."

Power of Corporation to make by-laws.

3. Section twenty of the said Act is hereby amended by adding thereto, immediately following subsection *(k)* thereof, the following subsections:—

Tolls on logs or timber towed in harbour.

"*(l)* For the imposition of tolls to be paid upon logs or timber towed in or through the harbour, either in booms or aboard vessels; and which are either landed or used in the harbour; and are not taken through the harbour by continuous journey without the same or the vessel towing the same being stopped or tied up in the harbour;

Regulations to prevent obstructions to use of harbour.

(m) For making regulations preventing all persons and vessels from hindering or obstructing other persons or vessels from enjoying the full and unobstructed use of the harbour."

Certain by-laws confirmed.

4. By-laws Nos. 115 and 116 of the North Fraser Harbour Commissioners, confirmed by the Governor in Council respectively on the first day of November, 1927, and the twenty-fourth day of October, 1930, are hereby declared to be lawful and valid as if made in pursuance of this Act.

Section 3. Section 20 of the Act of 1913 provides that the Corporation may make by-laws for the different harbour purposes, and the proposed subsections give the Corporation power to make two additional by-laws for the purposes specified.

Section 4. By-law 115 provides the Tariff of Cargo Rates effective on goods landed, shipped or deposited within the limits of the North Fraser harbour. It repeals and replaces a by-law of the same number approved by Order in Council of 20th April, 1927. The rates in the present By-law 115 are considerably reduced, and are the result of conferences and agreements arrived at between the members of the Corporation, representatives of the four municipalities adjacent to the harbour and other interests affected. The By-law 115 and the Order in Council confirming it, of the 1st November, 1927, are set out in full in the Canada Gazette of November 12th, 1927, at pages 1406-1409.

By-law 116 repeals a by-law of the same number and substitutes amended terms for regulating the movement of vessels and rafts entering the North Fraser harbour, destined for points outside the harbour but being moored or tied up therein in transit to await transport to their ultimate destination, and to make them subject, when so moored or tied up, to other by-laws of the Corporation applying to all other vessels or rafts moored or tied up in the harbour. The By-law 116 and the Order in Council confirming it, of October 24th, 1930, are set out in full in the Canada Gazette of November 8th, 1930, at pages 1310-1311.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 140.

An Act respecting Wheat.

First reading, July 24, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

31213

2nd Session, 17th Parliament, 21-22 George V, 1931.

THE HOUSE OF COMMONS OF CANADA.

BILL 140.

An Act respecting Wheat.

Preamble.

WHEREAS in the present emergency it is in the national interest of Canada that assistance should be rendered to the great wheat producing areas of the Dominion: Now, therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Payment of 5 cents a bushel on wheat.

1. The Governor in Council may authorize the payment, out of the Consolidated Revenue Fund, of the sum of five cents for every bushel of wheat grown in the provinces of Alberta, Saskatchewan and Manitoba in the year 1931, and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer or grain dealer, as defined by *The Canada Grain Act*.

1930 (1st Sess.) c. 5.

Regulations.

2. The Governor in Council may make such regulations as may be necessary to carry out the provisions of this Act, and without limiting the generality of the foregoing may provide for

(a) the kind, form and terms of the document to be issued on the delivery of wheat to any elevator or over a loading platform;

(b) determining the person to whom the said sum of five cents per bushel shall be paid and the method of the payment thereof;

(c) making such arrangements as may be necessary with the Board of Grain Commissioners for Canada or other statutory body for payment of the said sum;

(d) the keeping of proper books and records by the operator or manager of any country elevator or other person receiving such grain, and the examination and audit of the same;

(e) preventing fraud, misrepresentation or illegal or improper conduct on the part of any person or persons in any way concerned in the carrying out of the provisions of this Act or any regulations made thereunder;

(f) prescribing penalties to be imposed for breach of the provisions of this Act or the regulations made thereunder.

Expiration of Act.

3. This Act shall expire on the thirty-first day of July, 1932.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 141.

An Act to provide for a further loan to the Chicoutimi Harbour Commissioners.

First reading, July 27, 1931.

The MINISTER OF MARINE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
30656 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA

BILL 141.

An Act to provide for a further loan to the Chicoutimi Harbour Commissioners.

1926, c. 6; 1927, cc. 46, 47; 1929, c. 37.

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 Chicoutimi Harbour Loan Act, 1931.*

Loan of $450,000 to Corporation for construction of terminal facilities.

2. The Governor in Council may from time to time loan to the Corporation of the Chicoutimi Harbour Commissioners, hereinafter called "the Corporation," in addition to the moneys heretofore authorized to be loaned to the Corporation by the Governor in Council for the construction of harbour improvements, and which have not, at the date of the passing of this Act, been so loaned,—such sums of money, not exceeding in the whole the sum of four hundred and fifty thousand dollars, as may be required to enable the Corporation to carry on the construction of terminal facilities in the harbour of Chicoutimi, for which the plans, specifications and estimates have been approved by the Governor in Council before the passing of this Act; and to construct such additional terminal facilities as may be likewise approved as necessary, further to properly equip the said port.

Interest on debentures during construction may be charged to capital account.

3. During the period of construction of the works referred to in the preceding section, the interest payable on the debentures deposited with the Minister of Finance and Receiver General under the provisions of this Act in respect of the construction of such works shall be deemed to be money required to enable the Corporation to construct the said works and to be a part of the cost of construction thereof, and the said interest may be paid out of the said sum of four hundred and fifty thousand dollars;

EXPLANATORY NOTES

The Chicoutimi Harbour Commissioners were incorporated by Act of Parliament, chapter 6 of the Statutes of 1926. A loan of $500,000 was authorized by the Statutes of 1927, chapter 46, to construct terminal facilities. A further loan of $2,000,000 was authorized by the Statutes of 1929, chapter 37, to carry on the construction of terminal facilities and to construct such additional facilities as were approved as necessary to properly equip the port. The present Bill is to authorize a further loan of $450,000 to the Harbour Commissioners for the same purpose.

the period of construction herein referred to shall begin on the day when the first loan is made on account of the said construction, and shall terminate on such date as the Governor in Council shall fix and determine.

No loans until plans approved.

4. No such loan shall be paid in respect of the construction of terminal facilities, unless such detailed plans, specifications and estimates, for the works to be performed by the Corporation and on which the money so to be loaned is to be expended, as are satisfactory to the Minister of Marine, have been submitted to and approved by the Governor in Council before any work on the same has been commenced.

Monthly statements to be submitted and applications to be approved.

5. The Corporation shall submit to the Minister of Marine, monthly, statements showing in detail the total expenditure on account of the different items of construction for terminal facilities during that month, and any other statements required, in such form as the Minister shall direct, and the Corporation may thereafter make application to the said Minister for a loan on account of the balance of such expenditure for which no loan has previously been made, and, upon the approval of such application, authority for payment of the amount so applied for may be granted by the Governor in Council out of the available balance of the loan provided for by this legislation.

Deposit of debentures to cover loan.

6. The Corporation shall, upon any loan being made, deposit with the Minister of Finance and Receiver General debentures of the Corporation equal in par value to the loan so made (which debentures the Corporation is hereby authorized to issue), and such debentures so issued shall be of such amounts as the Minister of Finance and Receiver General determines, and shall bear date on the day when such loan is made, and shall be repayable within twenty-five years from the date of their issue, and in the meantime shall bear interest at the rate of five per centum per annum, such interest to be payable half-yearly, on the first day of July and the first day of January in each year.

Repayment of loans.

7. The principal and interest of the sums loaned under the authority of this Act to the Corporation shall be payable by the Corporation out of all its property, assets, tolls, rates, dues, penalties and other sources of revenue and income whatsoever, and shall be charged thereon in the same manner and to the same extent, and have precedence in regard to payment equally next after the payments provided for in section fifteen of chapter six of the statutes of Canada, 1926.

1926, c. 6.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 142.

An Act to confer certain powers upon the Governor in Council in respect to unemployment and farm relief, and the maintenance of peace, order and good government in Canada.

First reading, July 30, 1931.

THE MINISTER OF FINANCE

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
32055 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA

BILL 142.

An Act to confer certain powers upon the Governor in Council in respect to unemployment and farm relief, and the maintenance of peace, order and good government in Canada.

Preamble.

WHEREAS by reason of the continuing world wide economic depression there exists in many parts of Canada a serious state of unemployment and distress; and whereas the partial failure of the wheat crop of Western Canada has intensified the adverse economic conditions theretofore prevailing; and whereas it is in the national interest that Parliament should support and supplement the relief measures of the provinces and other bodies in such ways as the Governor in Council may deem expedient, and for that purpose should vest in the Governor in Council the powers necessary to insure the speedy and unhampered prosecution of all relief measures and the maintenance of peace, order and good government in Canada: Now 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 Unemployment and Farm Relief Act, 1931.*

Payments authorized.

2. There may be paid out of the Consolidated Revenue Fund such moneys as the Governor in Council in his discretion may deem expedient to expend for relieving distress, providing employment and maintaining peace, order and good government.

Powers of Governor in Council.

3. Without restricting the generality of the terms of the next preceding section hereof, and notwithstanding the provisions of any statute or law, the Governor in Council may,

(a) Provide for the construction, extension or improvement of public works, buildings, undertakings, railways, highways, subways, bridges and canals, harbours and wharves, and any other works and undertakings of any nature or kind whatsoever;

(b) Assist in defraying the cost of the production, sale and distribution of the products of the field, farm, forest, sea, river and mine;

(c) Assist Provinces, cities, towns, municipalities, and other bodies or associations, by loaning moneys thereto or guaranteeing repayment of moneys thereby, or in such other manner as may be deemed necessary or advisable;

(d) Take all such other measures as may be deemed necessary or advisable for carrying out the provisions of this Act;

And, for the purposes aforesaid, may expend such moneys from the Consolidated Revenue Fund as may be required.

Orders and regulations.

4. The Governor in Council shall have full power to make all such orders and regulations as by reason of the circumstances recited in the preamble may be deemed necessary or desirable for carrying out the provisions of this Act.

Enforcement of orders and regulations.

5. All orders and regulations of the Governor in Council shall have the force of law and shall be enforced in such manner and by such court officers and authorities as the Governor in Council may prescribe, 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.

Fines and penalties.

6. The Governor in Council may prescribe penalties that may be imposed for violation of the orders and regulations made under the authority of this Act, but no such penalty shall exceed a fine of one thousand dollars or imprisonment for a term of more than three years, or both fine and imprisonment, and may also prescribe whether such penalty shall be imposed upon summary conviction or upon indictment.

Duration of Act.

7. This Act shall expire on the thirty-first day of March, 1932.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 143.

An Act respecting the Beauharnois Light, Heat and Power Company, Limited.

First reading, August 1, 1931.

THE MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
32209 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA

BILL 143.

An Act respecting the Beauharnois Light, Heat and Power Company, Limited.

Preamble. R.S., c. 140.

WHEREAS it is provided by section twelve of Part I of the *Navigable Waters Protection Act* that Parliament may, at any time, annul or vary any Order of the Governor in Council under this part; and whereas grave doubts have arisen as to the validity of Order in Council P. C. 422, dated the eighth day of March, 1929, as amended by Order in Council P. C. 1081, dated the twenty-second day of June, 1929, which purported to be made under the provisions of the said *Navigable Waters Protection Act*, and also as to the validity of an Agreement based upon the terms and conditions of said amended Order in Council, made between the Beauharnois Light, Heat and Power Company, Limited, and His Majesty the King, which was executed on the twenty-fifth day of June, 1929; And whereas in the opinion of Parliament the said company has not complied with all the terms and conditions of the said amended Order in Council which are also embodied in said Agreement;

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

Order in Council annulled.

1. The Order in Council P. C. 422, dated the eighth day of March, 1929, as amended by Order in Council P. C. 1081, dated the twenty-second day of June, 1929, and the Agreement between the Beauharnois Light, Heat and Power Company, Limited, and His Majesty the King, dated the twenty-fifth day of June, 1929, are hereby annulled.

Right to divert water.

2. The Beauharnois Light, Heat and Power Company, Limited, its successors or assigns, is hereby granted the right to divert from Lake St. Francis up to but not exceeding 53,072 cubic second feet of water of the flow of the River St. Lawrence, to be returned to Lake St. Louis and to be

used for the development of hydro-electric power between the two said points, in such manner, upon such terms and conditions and with such limitations and reservations as may be prescribed by Order of the Governor in Council.

Further diversion to be approved.

3. No further or additional diversion of water of the River St. Lawrence shall be made by said company except with the express approval of Parliament.

Coming into force.

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

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 144.

An Act to declare certain works of the Beauharnois Light, Heat and Power Company Limited, to be for the general advantage of Canada.

First reading, August 1, 1931.

The MINISTER OF FINANCE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
32210 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 144.

An Act to declare certain works of the Beauharnois Light, Heat and Power Company, Limited, to be for the general advantage of Canada.

Preamble.

WHEREAS the improvement of inland navigation by the development of a deep waterway, which is now in progress, from Lake Superior to the sea, through the Great Lakes and connecting waters and in part in, over or along the St. Lawrence River, requires that the canal now being constructed or to be constructed by the Beauharnois Light, Heat and Power Company, Limited should hereafter be under the legislative jurisdiction of the Parliament of Canada and be made available for navigation for vessels of such size and draught as may use the New Welland Canal upon its completion: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, declares and enacts as follows:—

Works declared to be for the general advantage of Canada.

1. The canal now being constructed by the Beauharnois Light, Heat and Power Company, Limited, a body corporate, incorporated under the laws of the province of Quebec, between Lake St. Francis and Lake St. Louis, on the south side of, or in or along the St. Lawrence River, and the works on lands or lands covered with water, excavations, embankments, retaining structures, remedial works, dams, locks and other works appurtenant to said canal, now executed or hereafter to be executed, are hereby declared to be works for the general advantage of Canada.

Governor in Council may make orders, rules or regulations.

2. The Governor in Council is hereby authorized from time to make any orders, rules or regulations which may be deemed necessary or convenient with respect to any diversion of waters of the St. Lawrence River by said company or appertaining or relating to the protection of the paramount rights and interests of navigation in and through said canal and connecting waters, and from time to time to rescind, revoke, amend or vary the same or any existing orders, rules or regulations.

Governor in Council authorized to acquire lands and works.

3. The Governor in Council is also hereby authorized to purchase or otherwise acquire and vest in His Majesty in the right of the Government of Canada all such lands and works as may be deemed necessary or useful for the improvement of navigation by means of said canal between Lake St. Francis, and Lake St. Louis, and to authorize in relation thereto the exercise of all or any of the powers conferred by the *Expropriation Act*.

R.S., c. 64.

Rights of province of Quebec.

4. Nothing in this Act contained shall be deemed to affect the rights, if any, that may be vested in the province of Quebec over or in respect of the use of the waters of the River St. Lawrence for the development of hydro-electric power.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 145.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1932.

AS PASSED BY THE HOUSE OF COMMONS, 3rd AUGUST, 1931.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

26778

2nd Session, 17th Parliament, 21-22 George V, 1931

THE HOUSE OF COMMONS OF CANADA.

BILL 145.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1932.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency the Right Honourable the Earl of Bessborough, 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 thirty-two, 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. 5, 1931.*

$159,643,698.47 granted for 1931-32.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole one hundred and fifty-nine million, six hundred and forty-three thousand, six hundred and ninety-eight dollars and forty-seven cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and thirty-one to the thirty-first day of March, one thousand nine hundred and thirty-two, not otherwise provided for, and being five-twelfths of votes Nos. 80, 232, 233, 280 and 284 and two-thirds of the amount of each of the other items set forth in Schedule A to this Act.

$7,550,658.67 granted for 1931-32.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole seven million, five hundred and fifty thousand, six hundred and fifty-eight dollars and sixty-seven cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and thirty-one, to the thirty-first day of March, one thousand nine hundred and thirty-two, not otherwise provided for and being two-thirds of the amount of each of the several items to be voted set forth in Schedule B to this Act.

$13,907,634.14 granted for 1931-32.

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

Power to raise loan of $150,000,000 for public works and general purposes.

R.S., c. 178.

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

Chargeable to 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.

Lapse of prior borrowing powers.

(3) All borrowing powers authorized by section four of chapter fifty of the Statutes of 1930 (First Session) which are outstanding and unused shall expire on the date of the coming into force of this Act.

Account to be rendered in detail.

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

SCHEDULE A.

Based on the Main Estimates, 1931-32. The amount hereby granted is $159,643,698.47, being five-twelfths of votes Nos. 80, 232, 233, 280 and 284 and two-thirds of each of the other items in the Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1932, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	CHARGES OF MANAGEMENT		
	Offices of the Assistant Receivers General—		
	Salaries	130,000 00	
	Contingencies	10,000 00	
	Printing, signing, sealing and macerating Dominion Notes	475,000 00	
	Printing, advertising, inspection, express, etc	125,000 00	
	Commission for payment of interest on Public Debt, purchase of Sinking Funds, auditing	100,000 00	
	English Bill stamps, postage, etc	2,500 00	
69	To provide for temporary clerical work in connection with the transfer and registration of bonds, etc., and the flotation of loans, and authority for these purposes to employ a temporary staff, fix their rates of remuneration and otherwise wholly regulate their services, without reference to and notwithstanding anything contained in the Civil Service Act; and also to pay additional remuneration to any employee engaged in connection with the flotation and redemption of loans for work done outside of prescribed hours, at such rates as the Treasury Board may approve	45,000 00	
	To authorize payment, in lieu of retiring leave, of the sum of $1,500, to Walter Duncan, Special Investigating Officer, Department of Finance, who shall be entitled to all the benefits and privileges under the Civil Service Superannuation Act, as if he had elected, pursuant to the provisions of part IV of the Act, to become a contributor thereunder, and to have the period of his service from the 4th February, 1919, to the 31st August, 1931, included for the purpose of the said Act	1,500 00	
			889,000 00
	CIVIL GOVERNMENT		
70	Office of the Secretary to the Governor General—		
	Salaries	34,500 00	
	Contingencies, including house allowance of $1,500 per annum to the Secretary to the Governor General	72,500 00	
71	Agriculture—		
	Salaries	937,535 00	
	Contingencies	165,000 00	
72	Auditor General's Office—		
	Salaries, including the Auditor General at $10,000 additional to 7-8 Edward V, Chap. 6	390,825 00	
	Contingencies	53,000 00	
73	Civil Service Commission—		
	Salaries	239,740 00	
	Contingencies	74,000 00	
74	External Affairs—		
	Salaries	105,940 00	
	Contingencies	66,000 00	
75	Finance—		
	Salaries, including appointment of Gordon Smith as a Departmental Accountant, Grade 3, at $2,700	506,140 00	
	Contingencies	40,000 00	
	Inspector General of Banks—		
	Salaries and contingencies	30,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	CIVIL GOVERNMENT—*Continued*		
76	Fisheries—		
	Salaries	167,860 00	
	Contingencies	45,000 00	
77	Immigration and Colonization—		
	Salaries	312,555 00	
	Contingencies	40,000 00	
78	Indian Affairs—		
	Salaries	182,420 00	
	Contingencies	23,000 00	
79	Insurance—		
	Salaries	95,155 00	
	Contingencies	64,000 00	
80	Interior—		
	Salaries	850,000 00	
	Contingencies	80,000 00	
81	Justice—		
	Salaries, including appointment of Adele Boulanger as a Principal Clerk at $1,920, and one Joint Private Secretary to the Solicitor General at $3,000, beginning August 19, 1930, notwithstanding limitation of $600 in Subsection 2, Section 60, Civil Service Act	264,890 00	
	Contingencies, including the Solicitor General's office	40,000 00	
82	Labour—		
	Salaries, including appointment of E. McG. Quirk, General Eastern Representative, at $3,780 per annum, from April 1, 1931, notwithstanding anything to the contrary in the Civil Service Act	271,715 00	
	Contingencies	30,000 00	
83	Marine—		
	Salaries	432,530 00	
	Contingencies	70,000 00	
84	Mines—		
	Salaries	647,485 00	
	Contingencies	15,000 00	
85	National Defence—		
	Salaries	755,545 00	
	Contingencies	70,000 00	
86	National Revenue—		
	Salaries	821,310 00	
	Contingencies	40,000 00	
87	Office of the Prime Minister—		
	Salaries	31,595 00	
88	Pensions and National Health—		
	Salaries	229,610 00	
	Contingencies	87,000 00	
89	Post Office—		
	Salaries, including the Superintendent of Mail Contracts at $6,000 a year; amount required to pay allowances to Office Appliance Operators, Grade 2, operating mechanical audit card punching machines in accordance with the terms of Order in Council P.C. 280/383, dated February 17, 1930; compensation for overtime work performed by employees of the Savings Bank Division during the first ten days of each fiscal year as approved by Order in Council P.C. 130/2179 dated October 31, 1929; and to pay allowances to Typists, Grade 1, employed cutting stencils in accordance with regulations approved by Order in Council	1,492,399 00	
	Contingencies	215,000 00	
90	Privy Council—		
	Salaries, including appointment of Vera Vergette as a Clerk, Grade 4, at $1,680	56,970 00	
	Contingencies	7,000 00	
91	Public Archives—		
	Salaries	119,300 00	
	Contingencies	20,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	CIVIL GOVERNMENT—*Concluded*		
92	Public Printing and Stationery—		
	Salaries, including $500 to Fred. Cook as Secretary to the Government Printing and Stationary Committee, notwithstanding anything to the contrary in the Civil Service Act	79,090 00	
	Contingencies	15,000 00	
93	Public Works—		
	Salaries	698,925 00	
	Contingencies	90,000 00	
94	Railways and Canals—		
	Salaries	283,235 00	
	Contingencies	46,000 00	
95	Royal Canadian Mounted Police—		
	Salaries	39,400 00	
	Contingencies	14,500 00	
96	Secretary of State—		
	Salaries	366,670 00	
	Contingencies	74,000 00	
97	Trade and Commerce—		
	Salaries	633,765 00	
	Contingencies	40,000 00	
			12,673,104 00
	ADMINISTRATION OF JUSTICE		
	Miscellaneous expenditure, including remuneration to members of the Mounted Police Force from January 1, 1931 (to be expended under Order in Council and not to exceed $1,000), for assistance in the remission service of the Department of Justice	16,000 00	
98	To provide for remuneration to M. M. McClemont while acting as Deputy Judge of the County Court of Wentworth County during illness of Judge Evans	2,000 00	
	To authorize payment of increased pension of late Mr. Justice Idington from $9,000.00 to $12,000.00 from March 31, 1927, to February 7, 1928	2,558 33	
	Supreme Court of Canada		
	Contingencies and disbursements, including books, magazines, etc., for judges, not exceeding $350	7,500 00	
99	Law books and books of reference for Library, and binding of same	10,000 00	
	Printing, binding and distributing Supreme Court Reports	8,000 00	
	Gratuity to legal representatives of the late E. R. Cameron, K.C., Registrar of the Court, in lieu of retiring leave	1,500 00	
	Exchequer Court of Canada		
	Contingencies—Judges' and court officials' travelling expenses, remuneration to sheriffs, etc., printing, stationery, etc.,		
100	and $150 for judges' books	9,000 00	
	Printing, binding and distributing Court Reports	3,000 00	
	Yukon Territory		
101	Miscellaneous expenditure, including salaries and allowances of court officers, etc	9,000 00	
			68,558 33

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PENITENTIARIES		
	Kingston	586,500 00	
	St. Vincent de Paul, including Preferred Class Penitentiary, Quebec	564,000 00	
	Dorchester	309,500 00	
102	Manitoba	327,000 00	
	British Columbia	260,000 00	
	Saskatchewan	445,000 00	
	Preferred Class Penitentiary, Ontario	265,000 00	
	General	1,400 00	
			2,758,400 00
	LEGISLATION		
	SENATE		
103	Salaries and contingent expenses	174,040 00	
	HOUSE OF COMMONS		
	Salaries, including B. W. Sherwood, Chief Accountant, House of Commons, at $4,140 per annum from October 1, 1929	264,795 00	
	Expenses of Committees, clerical assistance, etc	111,950 00	
104	Contingencies	47,075 00	
	To provide for a refund to the Bell Telephone Company of Canada, of a duplicate payment of Private Bill fees	15,000 00	
	Publishing debates	60,000 00	
	Estimates of Sergeant-at-Arms	206,510 25	
	LIBRARY OF PARLIAMENT		
	Salaries and to authorize the continuance in office during pleasure of M. C. MacCormac, Assistant Librarian in the Library of Parliament, up to but not beyond March 31, 1932	51,341 50	
105	Books for General Library, including binding	18,000 00	
	Books for Library of American History	1,000 00	
	Contingencies	12,000 00	
	To provide for the cost of printing reports	1,000 00	
	GENERAL		
106	Printing, printing paper and binding	70,000 00	
			1,032,711 75
	AGRICULTURE		
107	Dairying, including grant of $5,000 to National Dairy Council	295,000 00	
108	Cold Storage Warehouses	453,708 08	
109	Fruit, including grant of $8,000 to Canadian Horticultural Council	502,200 00	
110	Seed, feed and fertilizer control, including grants to Seed Fairs, etc., also grant of $21,000 to the Canadian Seed Growers Association	573,000 00	
111	For experiments in dehydration of fruits and vegetables	20,000 00	
112	Live stock	1,530,000 00	
113	Experimental Farms	2,325,000 00	
114	Assistance to Fairs and Exhibitions, including the Royal Agricultural Winter Fair	650,000 00	
115	Health of Animals, administration of the Animal Contagious Diseases Act and the Meat and Canned Foods Act, and necessary buildings	2,550,000 00	
116	Entomology	35,000 00	
117	Administration of Destructive Insect and Pest Act	705,000 00	
118	Publications	38,000 00	
119	International Institute of Agriculture	13,500 00	
120	Salary and expenses of Agricultural Produce Marketing Agent in Great Britain	2,500 00	
121	Farm Economics, including agricultural co-operative marketing	12,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE—*Concluded*		
122	Contributions to Empire Bureaux	25,000 00	
123	Grant to the Executive Committee of the World's Grain Congress	200,000 00	
			9,929,908 08
	IMMIGRATION AND COLONIZATION		
124	Immigration Salaries and Contingencies, including grants to Immigration Societies, Women's Hostels, Provinces, and loans for stock, equipment, etc., for Canadian boys, as may be authorized by the Governor General in Council	1,905,000 00	
125	Empire Settlement Scheme, including grants to Immigration Societies, Provinces, Women's Hostels, etc., as may be authorized by the Governor General in Council	200,000 00	
126	Chinese Immigration—Salaries and contingencies	50,000 00	
127	Relief of Distressed Canadians outside of Canada	3,000 00	
			2,158,000 00
	SOLDIER AND GENERAL LAND SETTLEMENT		
128	Amount required for Soldier Land Settlement advances, for advances under the British Family Schemes recoverable from the British Government, and cost of administration of Soldier Settlement	1,747,000 00	
	Amount required for cost of administration of General Land Settlement	213,000 00	
			1,960,000 00
	PENSIONS		
129	Annuity to Dr. F. G. Banting	7,500 00	
130	Annuity to Dr. Charles E. Saunders	5,000 00	
	Pensions to—		
131	The unmarried sister of the late Col. Harry Baker, M.P.	700 00	
132	J. Langlois Bell	600 00	
133	Captain J. E. Bernier	2,400 00	
134	James Elliott	672 00	
135	Mrs. Wm. McDougall	1,200 00	
136	Alice Morson Smith	600 00	
137	Elizabeth Swinford	600 00	
138	J. L. Weller	3,500 00	
139	Mounted Police, Prince Albert Volunteers and Police Scouts on account of the Rebellion of 1885	808 86	
140	Families of members of the Mounted Police Force who lost their lives while on duty—		
	Mrs. Mary Emma Bossange	457 50	
	Mrs. Margaret Johnson Brooke	823 50	
	Mrs. Margaret Cox	501 75	
	Mrs. Elizabeth Fitzgerald	525 00	
	Mrs. Margaret Nicholson	609 00	
	Mrs. Myrtle L. Richards	900 00	
	Mrs. Amy Lillian Searle	408 09	
	Mrs. Caroline Elizabeth McIllree	341 25	
	Mrs. Letitia Kennedy	423 50	
141	Pensions payable to Militiamen on active service, Northwest Rebellion, 1885, and general pensions	30,000 00	
	Pensions—		
142	Civil flying	5,000 00	
143	European War—Naval, Militia and Air Forces after the War	50,500,000 00	
144	Salaries and contingent expenses of the Board of Pension Commissioners for Canada	487,770 00	
			51,051,340 45

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	SUPERANNUATION		
145	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery	14,200 00	14,200 00
	NATIONAL DEFENCE		
	MILITIA SERVICES		
146	Administration	332,000 00	
147	Cadet Services	400,000 00	
148	Contingencies	44,000 00	
149	Engineer Services and Works	700,000 00	
150	General Stores	683,000 00	
151	Manufacturing Establishments	550,000 00	
152	Non-Permanent Active Militia	1,606,000 00	
153	Permanent Force	5,050,000 00	
154	Royal Military College	375,000,00	
155	Topographic Survey	45,000 00	
	NAVAL SERVICE		
156	Naval Service: To provide for the maintenance of the ships and establishments of the Naval Service, including the Royal Canadian Navy, the Royal Canadian Naval Reserve and the Royal Canadian Naval Volunteer Reserve	3,375,000 00	
	GENERAL		
157	*Civil Pensions*—		
	Life pension to Robert Allen	269,52	
	Life pension to Walter Pettipas	515 90	
	Life pension to Florence Walker and children	540 00	
	Life pension to Arnold Truman Townsend	420 00	
	Life pension to Michael Mountain	420 00	
	Life pension to Margaret McCoshen	480 00	13,162,645 42
	AVIATION		
158	Training—All expenses in connection with the general maintenance of the Air Force, including training personnel for Civil Air Operations and provision of necessary facilities therefor	2,266,000 00	
159	Civil Air Operations—Flying operations for Civil Government Departments in connection with aerial photographic surveys, forestry patrols, forestry and grain pests, transportation, etc.; control of civil aviation; establishing aerodromes and airship bases; aeronautical engineering, etc	2,776,000 00	
160	Air Mail Routes—To provide for expenses in connection with establishing and maintaining air mail routes; preparation and lighting of intermediate landing fields, etc	100,000 00	5,142,000 00
	RAILWAYS AND CANALS		
	(Chargeable to Capital)		
	RAILWAYS		
161	Canadian Government Railways: To provide additional car ferry and facilities for car ferry service between the mainland and Prince Edward Island	1,059,310 00	
162	Hudson Bay Railway and Terminals: Construction and betterments, including E. B. Jost at $2,500 (Revote $1,375,000)	6,000,000 00	
	CANALS		
163	St. Ours Lock: Rebuilding	435,000 00	
164	Welland Ship Canal: Construction and betterments	3,000,000 00	10,494,310 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	RAILWAYS AND CANALS		
	(Chargeable to Income)		
	CANALS		
165	Ontario-St. Lawrence Canals—		
	Cornwall, Improvements	9,500 00	
166	Port Colborne Elevator, Improvements (Revote $30,300)	42,000 00	
	Quebec Canals—		
167	Carillon-Grenville, Improvements	1,800 00	
168	Chambly, Improvements	55,500 00	
169	Dredging Fleet, Improvements	11,500 00	
170	Soulanges, Improvements	19,000 00	
171	Trent, Improvements (Revote)	116,400 00	
172	Welland, Improvements (Revote $22,500)	60,300 00	
173	Welland Ship Canal, Improvements	157,450 00	
	MISCELLANEOUS		
174	Board of Railway Commissioners for Canada: Maintenance and operation	321,100 00	
175	Governor General's Cars	7,000 00	
176	Miscellaneous Services: Including salaries and expenses of experts employed temporarily	48,000 00	
177	Printing and stationery	7,000 00	
178	Surveys and Inspections, Canals: including salaries and expenses of experts employed temporarily	10,000 00	
179	Railway Employees' Provident Fund: To supplement pension allowances payable under the provisions of the Intercolonial and P.E.I. Railway Employees' Provident Fund Act so as to make the minimum payments during the period January 1, 1931, to March 31, 1932, the sum of $30 per month instead of $20 as fixed by the said Act	35,000 00	
			901,550 00
	PUBLIC WORKS		
	(Chargeable to Capital)		
	PUBLIC BUILDINGS		
	Ottawa—New Departmental Building—Under contract	100,000 00	
180	Ottawa—National Research Council Laboratories and Equipment—Under contract	2,000,000 00	
	Ottawa—Addition to Central Heating Plant—Under contract	12,000 00	
	HARBOURS AND RIVERS		
	Burlington Channel—Improvements—Under contract	210,000 00	
	Upper St. Lawrence River—Channel Improvements—Under contract	175,000 00	
181	Port Arthur and Fort William—Harbour Improvements—Under contract	190,000 00	
	Sorel—Harbour Improvements—Under contract	100,000 00	
	St. John—Channel Improvements—Under contract	400,000 00	
	Toronto—Harbour Improvements	200,000 00	
			3,387,000 00
	PUBLIC WORKS		
	(Chargeable to Income)		
	PUBLIC BUILDINGS		
	Nova Scotia		
	Halifax Naval Establishment—New buildings	30,000 00	
	Halifax Public Building—Improvement and repairs	10,000 00	
182	Halifax Quarantine Station—Improvements, repairs, etc	10,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	PUBLIC BUILDINGS—*Continued*		
	Nova Scotia—Concluded		
	Halifax—Rockhead Hospital—Improvements and repairs	5,000 00	
	Halifax—Repairs to buildings and wharfs at R.C.N. Barracks and H.M.C. Dockyards	30,000 00	
	Inverness Public Building—Extension to sewer	2,000 00	
182	Kentville Public Building—Addition—Under contract	6,000 00	
	Middleton—Public Building—Under contract	34,000 00	
	New Glasgow Public Building—Addition—Under contract	60,000 00	
	New Waterford—Public Building	45,000 00	
	Shubenacadie—Public Building	21,000 00	
	Sydney Mines Public Building—Improvements and repairs	8,000 00	
		261,000 00	
	New Brunswick		
	Atholville—Public Building—Under contract	2,200 00	
	Dalhousie—Public Building	52,000 00	
	Forest City—Building for immigration and customs-excise purposes	5,000 00	
183	McAdam—Public Building	30,000 00	
	Moncton—Tractor for postal purposes	1,700 00	
	Moncton—Public Building	75,000 00	
	St. John Quarantine Station—Partridge Island—Improvements, alterations, repairs, etc	10,000 00	
		175,900 00	
	Maritime Provinces Generally		
184	Dominion Public Buildings—Improvements and repairs, etc	50,000 00	
	Quebec		
	Asbestos—New Building	30,000 00	
	Beauharnois—Public Building—Under contract	3,500 00	
	Beauport—Public Building	12,000 00	
	Beebe—Building for immigration and customs purposes	12,000 00	
	Dominion Public Buildings—Improvements, repairs, etc	120,000 00	
	Grand'Mère—Public Building—Under contract	4,000 00	
	Grosse Isle Quarantine Station—Improvements, repairs, etc	6,500 00	
185	Hull—Laboratory of Hygiene	21,000 00	
	Huntingdon—Public Building	45,000 00	
	Jonquière—Public Building—Addition	8,000 00	
	Maisonneuve—Public Building	25,000 00	
	Montreal—Improvements to parcel drops at various Post Offices	1,200 00	
	Montreal—Postal Station in Notre-Dame de Grâce	145,000 00	
	Montreal—Postal Terminal Building	500,000 00	
	Quebec Citadel—Governor General's Quarters—Improvements, maintenance, etc	17,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	PUBLIC BUILDINGS—*Continued*		
	Quebec—Concluded		
	Quebec—Tractor for postal purposes	3,100 00	
	Ste. Anne de Bellevue—Public Building	39,500 00	
	St. Hyacinthe Public Building—Addition and improvements—Under contract	6,000 00	
	Ste. Martine (Châteauguay Co.)—Public Building	17,000 00	
185	Shawinigan Falls Public Building—Enlargement—Under contract	4,500 00	
	Trout River—Building for immigration and customs purposes	22,500 00	
	Victoriaville—Public Building—Under contract	14,500 00	
	Ville Marie—Public Building—Under contract	6,000 00	
	Westmount—Armoury—Payment of 6th installment on purchase of Armoury	13,600 00	
		1,076,900 00	
	Ontario		
	Belleville Public Building—Addition to site	20,000 00	
	Belleville Public Building—Improvements to heating	1,100 00	
	Brockville—Public Building—Alterations and improvements	12,000 00	
	Copper Cliff—Public Building—Under contract	26,000 00	
	Dominion Public Buildings—Improvements, repairs, etc	125,000 00	
	Fort Frances—Public Building	1,500 00	
	Fort William—Public Building	50,000 00	
	Gore Bay—Public Building—Under contract	4,000 00	
	Guelph—Public Building	50,000 00	
	Hawkesbury—Public Building—Alterations to fittings	1,500 00	
	Keewatin—Public Building—Under contract	8,000 00	
	Leamington Public Building—Improvements to heating	1,200 00	
	New Liskeard—Public Building	61,000 00	
186	North Bay Public Building—Improvements	1,100 00	
	Orillia Public Building—Alterations, improvements, etc	5,000 00	
	Parry Sound—Public Building	25,000 00	
	Penetanguishene—Public Building	57,000 00	
	Perth—Public Building	25,000 00	
	Port Arthur Public Building—Addition and alterations—Under contract	5,000 00	
	Port Credit—Public Building—Under contract	40,000 00	
	Stratford Public Building—Addition	41,000 00	
	Sturgeon Falls—Public building—Under contract	5,500 00	
	Sydenham—Public Building—Under contract	4,000 00	
	Thorold—Site for Public Building	4,000 00	
	Toronto—Customs House—Under contract	670,000 00	
	Toronto—Postal station "A"—Mechanical equipment, improvements, etc.—Under contract	33,500 00	
	Welland Public Building—Alterations to fittings	2,000 00	
	Windsor—Combined Public Building and C.N.R. Terminal	100,000 00	
		1,379,400 00	
	Manitoba		
	Deloraine—Public Building—Under contract	13,500 00	
	Dominion Public Buildings—Improvements, repairs, etc	30,000 00	
187	Neepawa Public Building—Improvements to fittings	1,200 00	
	Oak Lake—Public Building—Under contract	12,000 00	
	The Pas—Public Building	25,000 00	
		81,700 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	PUBLIC BUILDINGS—*Continued*		
	Saskatchewan		
188	Dominion Public Buildings—Improvements, repairs, etc.	20,000 00	
	Kamsack—Public Building—Under contract	28,000 00	
	Lloydminster—Public Building—Under contract	3,500 00	
	Lumsden—Public Building—Under contract	22,000 00	
	Melville—Government's share of cost of local improvements	1,050 00	
	Regina—Armoury—Payment of 3rd instalment on purchase of Armoury	31,000 00	
	Regina Public Building—Addition—Under contract	20,000 00	
	Saskatoon—Old Post Office Building—Improvements—Under contract	12,500 00	
	Watrous—Public Building	38,000 00	
		176,050 00	
	Alberta		
189	Calgary—Public Building—Under contract	375,000 00	
	Dominion Public Buildings—Improvements, repairs, etc.	15,000 00	
	Drumheller—Public Building—Under contract	60,000 00	
	Edmonton Public Building—Addition—Under contract	35,000 00	
	High River—Public Building	36,000 00	
		521,000 00	
	British Columbia		
190	Dominion Public Buildings—Improvements, repairs, etc.	45,000 00	
	Esquimalt—General repairs and improvements at R.C.N. Barracks and H.M.C. Dockyard	10,000 00	
	Nanaimo Public Building—Installation of elevator	4,000 00	
	Vancouver Postal Station "D"—Improvements	2,000 00	
	Vancouver Public Building—To meet one year's interest at 5% on mortgage of $400,000	20,000 00	
		81,000 00	
	Generally		
191	Experimental Farms—Replacements, repairs, improvements, etc.	50,000 00	
	Flags for Dominion Public Buildings	5,000 00	
	Military Buildings—Repairs, fittings and additions	50,000 00	
	Military Hospitals—Repairs, improvements and alterations	99,000 00	
	Public Buildings—Generally	40,000 00	
	Purchase of stamp cancelling machines	17,500 00	
	Ottawa—Addition and alterations to buildings for Statistics—Under construction	150,000 00	
	Ottawa Departmental Buildings—Fittings, etc.	95,000 00	
	Ottawa—Government Printing Bureau—Improvements to heating	17,000 00	
	Ottawa—Laboratory for Department of Mines, Booth St., and alterations—Under contract	19,500 00	
	Ottawa Royal Mint—Improvements to roadway	4,700 00	
	Ottawa—Payment of 9th instalment on purchase of Building for Government workshops	11,500 00	
	Ottawa—Tractor for postal purposes	3,100 00	
		562,300 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	PUBLIC BUILDINGS—*Concluded*		
	Rents, Repairs, Furniture, Heating, Etc.		
	Ottawa Public Buildings and Grounds—		
	Elevator Attendants	125,000 00	
	Departments Generally—Char Service including $150 to E. Snowdon for firing the noon gun	458,000 00	
	Heating, including salaries of engineers, firemen and watchmen	497,000 00	
	Light and Power—Including roads and bridges	175,000 00	
	Repairs, improvements, additions and maintenance	700,000 00	
	Rideau Hall—Allowance for fuel and light	19,000 00	
	Rideau Hall, including grounds—Improvements, furniture, maintenance, etc	60,000 00	
	Telephone Service	124,500 00	
	Water	61,000 00	
	Dominion Public Buildings—		
192	Dominion Immigration Buildings—Repairs, improvements, additions, furniture, etc	25,000 00	
	Dominion Quarantine Stations—Maintenance and repairs	15,000 00	
	Fittings, general supplies and furniture	100,000 00	
	Heating	443,000 00	
	Light and power	302,000 00	
	Rents	1,850,000 00	
	Salaries of caretakers, engineers, firemen, etc	1,210,000 00	
	Supplies for caretakers, engineers, firemen, etc	60,000 00	
	Water	80,000 00	
	Yukon Public Buildings—Rents, repairs, fuel, light, water service and caretakers' salaries	28,000 00	
	Victoria, B.C.—Astrophysical Observatory (Little Saanich Mountain)—Maintenance, repairs and improvements	4,000 00	
		6,336,500 00	
	HARBOURS AND RIVERS		
	Nova Scotia		
	Advocate—Wharf repairs	4,300 00	
	Annapolis Royal—Wharf repairs and improvements—Under construction	5,000 00	
	Arichat—Extension to groyne	1,200 00	
	Arisaig—Wharf repairs	2,100 00	
	Baddeck—Wharf repairs	3,000 00	
	Bailey's Brook—Repairs to piers	4,000 00	
	Barrington Passage—Wharf	9,000 00	
	Bay St. Lawrence—Breakwater extension and repairs	4,200 00	
	Belliveau's Cove—Wharf repairs	4,100 00	
	Black Point—Breakwater repairs	4,200 00	
193	Broad Cove Marsh—Breakwater-wharf extension—Under contract	5,900 00	
	Brooklyn—Breakwater extension—Under contract	50,000 00	
	Cape St. Mary's—Groyne—To complete—Under construction	1,600 00	
	Cheverie—Wharf repairs	2,000 00	
	Cow Bay Run—Breakwater extension and repairs	3,000 00	
	Creignish—Extension and repairs to pier	3,000 00	
	Digby—Harbour improvements—Under contract	50,000 00	
	Dingwall (Aspy Bay)—Breakwater repairs	14,000 00	
	Eastern Passage—Repairs to harbour works	4,000 00	
	East Jordan—Wharf repairs	1,500 00	
	East Port Medway—Wharf extension	1,100 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	HARBOURS AND RIVERS		
	Nova Scotia—Continued		
	East Sandy Cove—Wharf improvements	1,600 00	
	Englishtown—Wharf repairs	2,500 00	
	Feltzen South—Breakwater repairs	1,500 00	
	Freeport—Breakwater repairs	11,500 00	
	Friar's Head—Harbour improvements	2,400 00	
	Goose Bay—Wharf repairs	3,000 00	
	Grand Desert—Harbour protection work	3,600 00	
	Grand Etang—Repairs to piers	6,200 00	
	Granville Centre—Wharf reconstruction	3,000 00	
	Gunning Cove—Wharf repairs	1,200 00	
	Hantsport—Wharf improvements and dredging—Under construction	10,000 00	
	Hawbolt's Cove—Reconstruction of harbour works	4,000 00	
	Herring Cove—Breakwater repairs	7,000 00	
	Harbours and Rivers Generally—Repairs and improvements	110,000 00	
	Inverness—Repairs to harbour works—Under construction	8,000 00	
	Joggins—Repairs to breakwater wharf—Under construction	4,000 00	
	Kelley's Cove—Wharf repairs	2,000 00	
	Ketch Harbour—Wharf extension	1,200 00	
	L'Ardoise Beach—Breakwater extension	2,400 00	
	Little Anse—Breakwater repairs—Under contract	12,600 00	
	Little Brook—Breakwater repairs	10,000 00	
	Little Caribou—Dredging	5,600 00	
	Little Judique—Extension and repairs to harbour works	2,500 00	
	Long Point Banks—Wharf	5,700 00	
	Louisburg—Wharf—Under contract	65,200 00	
	Lower Sandy Point—Breakwater repairs	2,000 00	
	McKay's Point (Judique)—Breakwater extension	3,300 00	
	Mabou Harbour—Repairs to groynes	1,500 00	
193	Malagash—Wharf extension	10,000 00	
	Margaree Harbour—Repairs to harbour works—Under construction	7,900 00	
	Margaretville—Breakwater repairs	10,000 00	
	Meteghan—Breakwater repairs	3,000 00	
	Murphy's Pond—Harbour improvements	2,500 00	
	Neill's Harbour—Breakwater repairs	3,800 00	
	North East Point, Cape Sable Island—Wharf	19,000 00	
	Northpoint—Wharf—Under construction	2,500 00	
	Parker's Cove—Breakwater repairs	2,000 00	
	Parrsboro—Improvements to Riverside pier	8,000 00	
	Petit de Grat—Wharf—Under contract	7,900 00	
	Pictou—Dredging—Under contract	10,000 00	
	Pictou—Repairs to railway-wharfs—Under construction	7,000 00	
	Pictou Island—Wharf extension	5,000 00	
	Pictou Landing—Completion of breakwater—Under construction	1,800 00	
	Port George—Breakwater repairs—Under construction	5,000 00	
	Port Greville—Wharf repairs	2,200 00	
	Port Lorne—Breakwater repairs	9,500 00	
	Port Williams—Extension to vessel bed—Under contract	4,500 00	
	Poulamon—Wharf repairs and extension	3,600 00	
	Pugwash—Repairs to departmental railway wharf—Under construction	6,000 00	
	Ray's Creek—Wharf	5,500 00	
	Red Island—Breakwater repairs	6,000 00	
	Sandford—Breakwater repairs	3,000 00	
	Scott's Bay—Repairs to harbour works	1,500 00	
	Sheet Harbour East—Wharf repairs	4,000 00	
	Skinner's Cove—Repairs to piers	1,500 00	
	Smiley's Point—Breakwater repairs and shed	2,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ c's.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	HARBOURS AND RIVERS—*Continued*		
	Nova Scotia—Concluded		
	South Cove—Wharf repairs	1,500 00	
	Spencer's Island—Wharf repairs	1,800 00	
	Swim's Point—Wharf repairs	3,000 00	
	Sydney (Whitney Pier)—Wharf repairs	5,500 00	
	Tangier—Wharf repairs	3,700 00	
	The Ponds (Pleasant Bay)—Harbour improvements—Under construction	12,000 00	
	Tommy's Beach—Hoisting engine and skidway	2,000 00	
	Toney River—Repairs to piers	2,000 00	
193	Trout Cove (Centreville)—Repairs to breakwaters—Under construction	5,500 00	
	Upper Prospect—Breakwater repairs	2,800 00	
	Upper Woods Harbour—Wharf repairs	1,500 00	
	Vogler's Cove—Wharf repairs	1,200 00	
	Wallace—Wharf repairs	3,500 00	
	Watt's Settlement—Wharf repairs	1,800 00	
	West Advocate—Breakwater improvements	1,200 00	
	West Arichat—Breakwater repairs—Under construction	2,500 00	
	West Head, Cape Sable Island—Breakwater repairs	3,000 00	
	Windsor—Wharf extension—Under construction	13,600 00	
	Yarmouth Bar—Breakwater repairs	5,000 00	
		698,500 00	
	Prince Edward Island		
	Belle River Harbour—Breakwater repairs	1,500 00	
	China Point—Wharf repairs	2,000 00	
	Cranberry—Wharf repairs	2,400 00	
	Graham's Pond—Breakwater repairs	1,000 00	
	Grand River (North)—Wharf repairs	2,000 00	
	Harbours and Rivers Generally—Repairs and improvements	15,000 00	
	Hickey's—Wharf repairs	2,000 00	
194	Lambert's (Montague)—Wharf repairs	1,500 00	
	Miminigash Harbour—Breakwater repairs—Under construction	1,000 00	
	North Lake Harbour—Breakwater repairs	1,700 00	
	Pownal—Wharf repairs	2,200 00	
	Rustico Harbour—Breakwater repairs	2,700 00	
	Sturgeon—Wharf repairs	2,500 00	
	Summerside—Wharf repairs—Under contract	8,000 00	
	Tignish Harbour—Repairs to breakwater	5,000 00	
		50,500 00	
	New Brunswick		
	Bedford—Wharf repairs	2,500 00	
	Beresford—Breakwater—Under contract	41,000 00	
	Buctouche—Dredging—Under contract	18,000 00	
	Campbellton—Repairs to market wharf	5,000 00	
	Cape Bald—Breakwater repairs	5,000 00	
	Cocagne—Wharf repairs	1,500 00	
195	Cumming's Cove—Wharf repairs	5,000 00	
	Dalhousie—Repairs to ferry wharf—Under construction	2,000 00	
	Harbours and Rivers Generally—Repairs and improvements	60,000 00	
	Hopewell Cape—Wharf repairs	2,000 00	
	Lower Caraquet—Wharf repairs	2,500 00	
	Maugerville—Wharf repairs	1,500 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	HARBOURS AND RIVERS—*Continued*		
	New Brunswick—Concluded		
	North Head—Breakwater extension—Under contract	113,000 00	
	Point du Chene—Repairs to wharf and breakwater	5,000 00	
	Point Sapin—Breakwater repairs	3,000 00	
	Portage River—Repairs to breakwaters and breastworks	1,000 00	
	Richibucto Cape—Breakwater repairs—Under construction	3,500 00	
	St. Andrews—Harbour improvements	10,000 00	
	St. George—Wharf repairs	2,000 00	
	St. John River—Dredging	18,600 00	
	St. Stephen—Wharf repairs	5,000 00	
	Scotchtown—Wharf repairs	4,000 00	
195	Shippigan Gully—Repairs to breakwaters and breastworks—Under contract	16,500 00	
	Stuarttown—Wharf—Under contract	20,000 00	
	Tracadie Harbour—Breastworks and breakwaters—Under contract	75,000 00	
	Upper Maugerville—Wharf repairs	3,000 00	
	Waterboro—Wharf improvements—Under construction	2,300 00	
	Welchpool—Wharf repairs	3,000 00	
	Westfield—Wharf repairs	3,000 00	
	White's Bluff—Wharf repairs	5,000 00	
	Wilmot's—Wharf repairs	3,500 00	
	Wilson's Beach—Breakwater-wharf repairs	8,500 00	
		450,900 00	
	Quebec		
	Anse à Beaufils—Repairs to harbour works	2,500 00	
	Anse au Canard—Training piers	4,000 00	
	Anse à Louise (Cap des Rosiers)—Wharf repairs and improvements	21,000 00	
	Anse du Moulin (Aurigny)—Breakwater repairs	5,000 00	
	Aylmer—Reconstruction of icebreakers	1,900 00	
	Bagotville—Wharf repairs and improvements	1,200 00	
	Batiscan River—Dredging	12,000 00	
	Beauharnois—Wharf reconstruction—Under contract	7,000 00	
	Belœil Station—Repairs to guide booms	1,400 00	
	Belle Anse, M.I.—Slipway	2,000 00	
	Boischatel—Wharf repairs	2,300 00	
	Bonaventure—Extension to protection works	1,500 00	
	Bonaventure West (Route Forest)—Protection works	1,800 00	
	Cap Chat—Wharf repairs	1,100 00	
196	Cap des Rosiers (Whelan River)—Repairs to harbour works	1,500 00	
	Cap St. Ignace—Wharf reconstruction—Under contract	30,000 00	
	Carleton—Wharf extension—Under contract	19,000 00	
	Clarke City—Wharf repairs	22,900 00	
	Colonie des Grèves—Wharf repairs	2,200 00	
	Coteau Landing—Wharf repairs	1,900 00	
	Desjardins—Wharf repairs	1,400 00	
	Doucet's Landing (Ste. Angèle de Laval)—Harbour repairs and improvements—Under contract	28,000 00	
	Douglastown—Wharf repairs	7,000 00	
	Father Point—Wharf extension—Under contract	61,000 00	
	Fort Coulonge—Wharf reconstruction	3,050 00	
	Fleurant Point—Wharf—Under contract	22,000 00	
	Grande Baie (St. Alexis)—Wharf repairs	3,700 00	
	Grand Entry, M.I.—Harbour improvements	2,400 00	
	Grindstone, M.I.—Wharf repairs—Under construction	7,900 00	
	Harbours and Rivers Generally—Repairs and improvements	110,000 00	
	Harrington—Wharf repairs	7,600 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	HARBOURS AND RIVERS—*Continued*		
	Quebec—Continued		
	Havre Aubert (Amherst), M.I.—Wharf repairs	1,800 00	
	Havre St. Pierre—Wharf repairs and improvements	28,000 00	
	Isle Verte—Wharf repairs	2,000 00	
	Lake St. Louis—Dredging—Under contract	37,000 00	
	Laprairie—Extension to dyke—Under contract	22,000 00	
	Lavaltrie—Wharf repairs	4,000 00	
	Les Eboulements—Wharf repairs—Under construction	10,000 00	
	Les Escoumains—Wharf repairs	3,400 00	
	L'Islet—Wharf repairs	6,000 00	
	McInnes Cove—Breakwater	1,500 00	
	Manicouagan—Wharf—One-third of cost to be contributed jointly by the Ontario Paper Co., Ltd., and the Anglo Canadian Pulp & Paper Co.—Under contract	25,000 00	
	Marsouins—Wharf repairs	1,200 00	
	Matane—Repairs to piers	5,800 00	
	Mèchins (Dalibaire)—Wharf extension and repairs	2,300 00	
	Mont Louis—Wharf extension and repairs—Under contract	32,000 00	
	Montmagny—Repairs to wharfs	5,600 00	
	Natashquan—Wharf repairs—Under construction	4,700 00	
	New Carlisle—Wharf repairs	6,500 00	
	Nicolet River—Dredging	14,000 00	
	Notre-Dame de l'Isle Verte—Extension to Western wharf—Under contract	9,000 00	
	Noyan—Wharf repairs	2,700 00	
	Paspebiac—Wharf repairs and improvements	2,500 00	
	Petit Cap—Breakwater repairs	3,500 00	
	Petite Rivière au Renard—Repairs to harbour works	5,300 00	
	Pointe au Pic (Murray Bay)—Wharf repairs	5,000 00	
196	Pointe Basse, M.I.—Wharf repairs and improvements—Under construction	15,000 00	
	Pointe Cavagnol—Wharf repairs	1,500 00	
	Pointe Claire—Wharf reconstruction	4,400 00	
	Pointe Fortune—Wharf improvements	1,200 00	
	Pointe St. Pierre—Breakwater-wharf replacement—Under contract	16,000 00	
	Port au Persil—Wharf repairs	1,800 00	
	Port Lewis—Wharf repairs	2,000 00	
	Rimouski—Harbour improvements—The Foundation Maritime Ltd. to contribute one-third of the cost of pier extension—Under contract	46,000 00	
	Rimouski—Wharf repairs	16,500 00	
	Rimouski River—Breakwater repairs	1,800 00	
	Rivière au Renard—Wharf repairs—Under contract	8,000 00	
	Rivière Blanche (St. Ulric)—Wharf improvements and repairs	3,400 00	
	Rivière du Lièvre, Lock and dam—Maintenance and repairs—Under contract	14,800 00	
	Rivière du Loup (en bas)—Wharf repairs	10,000 00	
	Rivière la Guerre—Contribution towards dredging, the Province of Quebec to bear a like amount—Under contract	58,300 00	
	Roberval—Wharf repairs	1,300 00	
	Ruisseau à la Loutre—Wharf repairs and extension—Under contract	14,400 00	
	Ste. Adelaïde de Pabos—Wharf repairs	1,000 00	
	Ste. Anne de Beaupré—Wharf repairs	2,800 00	
	St. André—Wharf repairs	2,600 00	
	Ste. Anne de la Pocatiére—Wharf repairs	6,000 00	
	Ste. Anne des Monts—Wharf repairs—Under contract	30,000 00	
	St. Antoine de Tilly—Wharf repairs	1,600 00	
	St. Antoine Station—Wharf repairs	2,300 00	
	St. Charles de Caplan—Wharf extension—Under contract	7,500 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	HARBOURS AND RIVERS—*Continued*		
	Quebec—Concluded		
	St. Denis—Wharf reconstruction	4,900 00	
	St. Eloi (Pointe à la Loupe)—Wharf repairs	2,200 00	
	Ste. Félicité—Wharf extension and repairs—Under contract	21,000 00	
	St. François Sud—Wharf repairs	4,800 00	
	St. Jean Deschaillons—Dredging—Under contract	35,000 00	
	St. Omer—Wharf extension—Under contract	20,000 00	
	St. Placide—Shed on wharf	1,500 00	
	St. Roch des Aulnaies—Wharf repairs and improvements—Under contract	7,900 00	
196	St. Siméon—Wharf reconstruction—Under contract	5,600 00	
	St. Simon—Wharf repairs	1,500 00	
	St. Sulpice—Dredging and icebreakers—Under contract	11,200 00	
	St. Zotique—Icebreaker	4,800 00	
	Sept Iles—Wharf repairs	1,900 00	
	Tadoussac (Anse Tadoussac)—Wharf improvements—Under contract	44,000 00	
	Verdun—Dredging—Under contract	27,000 00	
		1,100,550 00	
	Ontario		
	Belle Ewart—Wharf repairs	4,000 00	
	Boyd's Bay (Cedar Beach)—Wharf	2,800 00	
	Bracebridge—Wharf improvements	4,700 00	
	Byng Inlet—Dredging—Under contract	42,000 00	
	Chatham—Repairs to revetment walls	5,250 00	
	Cobourg—Harbour improvements	30,000 00	
	Cockburn Island—Breakwater-wharf—Under contract	13,000 00	
	Collingwood—Harbour improvements	150,000 00	
	French River Dams—Maintenance and repairs	4,200 00	
	Goderich—Harbour improvements—Under contract	30,000 00	
	Grand Bend—Repairs to piers	5,000 00	
	Hamilton—Harbour improvements—Under contract	113,000 00	
	Harbours and Rivers Generally—Repairs and improvements	85,000 00	
	Key Harbour—Dredging	20,000 00	
	Kincardine—Harbour repairs and improvements—Under contract	14,000 00	
197	Kingston—Dredging Little Cataraqui Bay	150,000 00	
	Kingston (La Salle Causeway)—Reconstruction of guide piers	5,300 00	
	Kingston (Little Cataraqui Bay)—Breakwater—Under contract	175,000 00	
	Kingston, R.M.C.—Repairs and improvements	3,500 00	
	Kingston, Dry Dock—Repairs to shipways	1,700 00	
	Kingsville—Repairs to piers	28,000 00	
	Leamington—Wharf repairs	1,500 00	
	Little Current—Dredging—Under contract	35,000 00	
	Michipicoten—Dredging—Under contract	90,000 00	
	Midland—Harbour improvements—Under contract	28,000 00	
	Montreal River, Dam at Latchford—Maintenance and repairs	4,000 00	
	Oshawa—Harbour improvements	75,000 00	
	Parry Sound—Wharf reconstruction	25,000 00	
	Pelee Island—Repairs to piers	2,400 00	
	Port Burwell—Repairs to harbour works	3,000 00	
	Port Colborne—Repairs to harbour works	40,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	HARBOURS AND RIVERS—*Continued*		
	Ontario—Concluded		
197	Port Hope—Harbour improvements	27,000 00	
	Port Maitland—Harbour improvements	22,000 00	
	Port Stanley—Harbour repairs and improvements	5,000 00	
	Sarnia—Harbour improvements—Under contract	63,000 00	
	Sault Ste. Marie—Harbour improvements—Under contract	69,000 00	
	Telegraph Narrows and Pointe Anne—Dredging—Under contract	50,000 00	
	Toronto—Dredging and repairs to piers	36,600 00	
		1,462,950 00	
	Manitoba		
198	Gimli—Repairs to pier	5,000 00	
	Harbours and Rivers Generally—Repairs and improvements	15,000 00	
	Hecla—Wharf extension—Under contract	7,000 00	
	Lac du Bonnet—Wharf extension	3,800 00	
	Red River—Repairs to jetties	10,000 00	
	Selkirk—Wharf extension	8,000 00	
	St. Andrew' Rapids—Lock and dam—Maintenance and repairs	29,500 00	
	Victoria Beach—Breakwater	2,300 00	
		80,600 00	
	Saskatchewan and Alberta		
199	Harbours and Rivers Generally—Repairs and improvements	15,000 00	
	British Columbia		
200	Argenta—Wharf reconstruction	10,500 00	
	Celista—Wharf reconstruction	4,000 00	
	Chemainus—Renewal of float and approach	1,700 00	
	Columbia River (below Burton)—Improvements to diversion work	1,500 00	
	Eagle Bay—Wharf	2,500 00	
	Fraser River—Improvements—Under contract	100,000 00	
	Fraser River (lower)—Operation of snag boat	30,000 00	
	Fraser River—Contribution towards protection work at Canoe Pass, the Municipality of Delta to contribute a like amount—Under construction	2,000 00	
	Fraser River—Contribution towards protection work at Matsqui, the Provincial Government, the Municipality and the C.N.R. each to contribute a like amount	3,500 00	
	Ginols—Wharf repairs	1,800 00	
	Harbours and Rivers Generally—Repairs and improvements	30,000 00	
	Kaslo—Wharf reconstruction—Under contract	21,000 00	
	Magna Bay—Wharf reconstruction	7,000 00	
	Minnekhada—Wharf reconstruction	1,600 00	
	McDonald's Landing—Wharf replacement	1,500 00	
	Nanaimo—Crib	6,600 00	
	New Massett—Wharf repairs and float	1,100 00	
	Penticton—Breakwater	1,900 00	
	Port Haney—Wharf extension	3,700 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	British Columbia—Concluded		
200	Port Moody—Wharf repairs	6,000 00	
	Saanichton—Wharf repairs	2,000 00	
	Seymour Arm—Wharf repairs	3,300 00	
	Sidney—Wharf repairs	3,800 00	
	Stewart—Wharf improvements—Under contract	2,500 00	
	Vancouver—Stanley Park—Foreshore protection	8,000 00	
	Victoria—Wharf repairs	3,100 00	
	Victoria Harbour—Dredging—Under contract	20,000 00	
	William Head—Quarantine Station—To complete repairs to wharfs	14,000 00	
		294,600 00	
	Yukon		
201	Stewart and Yukon Rivers—Improvements	5,000 00	
	Generally		
202	Harbours and Rivers Generally	25,000 00	
	DREDGING		
203	Dredging—Maritime Provinces	350,000 00	
	Dredging—Ontario and Quebec	350,000 00	
	Dredging—Manitoba, Saskatchewan and Alberta	50,000 00	
	Dredging—British Columbia	150,000 00	
		900,000 00	
	ROADS AND BRIDGES		
204	Des Joachims Bridges—Repairs, etc	1,350 00	
	Burlington Channel Bridge—Maintenance and repairs—Under contract	16,000 00	
	Dominion Roads and Bridges—Generally	7,000 00	
	Edmonton—Repairs to bridge	2,500 00	
	Interprovincial Bridge over Ottawa River at Hawkesbury, the Quebec Government to contribute one-third of cost of construction only, the Ontario Government to contribute one-fourth of cost of construction and to pay annually one-fourth the maintenance costs—Under contract	122,000 00	
	Kingston—Wharfs and bridges—Maintenance and repairs	11,000 00	
	Ottawa—Maintenance and repairs to bridges and approaches	6,000 00	
	Portage du Fort—Repairs to bridges	1,200 00	
	Repairs to International Bridge over St. John River at Edmundston, N.B	3,200 00	
	Repairs to International Bridge over St. John River at St. Leonard's, N.B	3,000 00	
		173,250 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	TELEGRAPH AND TELEPHONE LINES		
	Nova Scotia		
205	Cape Breton Telegraph and Telephone Lines—General repairs and improvements	12,800 00	
	Telephone line between Creignish and Port Hawkesbury	950 00	
	Lower St. Lawrence and Maritime Provinces		
206	Cable Ship	75,000 00	
	Quebec		
207	Magdalen Islands Telephone Service—General repairs and improvements	1,800 00	
	Reconstruction of North Shore St. Lawrence Telegraph system from Outardes Falls eastward—Under construction	10,000 00	
	Quebec Quarantine System—General repairs and improvements	1,000 00	
	Saskatchewan and Alberta		
208	Saskatchewan and Alberta Telegraph and Telephone Lines—General repairs and improvements	21,500 00	
	British Columbia		
209	British Columbia Northern District—General repairs and improvements	31,100 00	
	British Columbia Vancouver Island District—General repairs and improvements	32,500 00	
	Yukon Telegraph System—General repairs and improvements	19,300 00	
		205,950 00	
	MISCELLANEOUS		
210	Accounts Branch—Salaries of agents, clerks, travelling and contingent expenses of outside service	26,000 00	
	Architectural Branch—Salaries of architects, clerks of works, inspectors, draftsmen, clerks and messengers of outside service	75,000 00	
	Engineering Branch—Salaries of engineers, inspectors, superintendents, draftsmen, clerks and messengers of outside service	450,000 00	
	For operation and maintenance of inspection boats	20,000 00	
	Maintenance and operation of water storage dams on Ottawa River and tributaries, surveys and settlement of land damages	40,000 00	
	National Gallery of Canada	100,000 00	
	National Monument on Connaught Place	50,000 00	
	River gauging and metering	30,000 00	
	Surveys and inspections	133,000 00	
	Balance of expenditure for works already authorized for which the appropriations may be insufficient provided the amount for any one does not exceed $200.00	5,000 00	
		929,000 00	
			17,093,550 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
	ATLANTIC OCEAN		
	Canada and British East Africa, service between	41,250 00	
	Canada and South Africa, service between	120,000 00	
	Eastern Canada and Brazil, Uruguay and the Argentine, service between	96,000 00	
	PACIFIC OCEAN		
	British Columbia and Australia and/or China, service between	73,920 00	
	Canada and New Zealand on the Pacific, service between	80,000 00	
	Prince Rupert, B.C., and the Queen Charlotte Islands, service between	16,800 00	
	Vancouver and the British West Indies, service between	39,840 00	
	Vancouver and ports on Howe Sound, service between	4,000 00	
	Vancouver and Northern ports of British Columbia, service between	19,840 00	
	Victoria, Vancouver, way ports and Skagway, service between	20,000 00	
	Victoria and West Coast Vancouver Island, service between	12,000 00	
	LOCAL SERVICES		
	Baddeck and Iona, service between	8,400 00	
	Charlottetown and Pictou, service between	32,000 00	
	Charlottetown, Victoria and Holliday's Wharf, service between	5,600 00	
	Dalhousie, N.B., and Carleton, Que., service between	2,400 00	
	Grand Manan and the Mainland, service between	26,400 00	
	Halifax and Bay St. Lawrence, service between	2,880 00	
211	Halifax and Canso and Guysboro, service between	7,200 00	
	Halifax, LaHave and La Have River ports, service between	4,800 00	
	Halifax and Sherbrooke, service between	1,200 00	
	Halifax, South Cape Breton and Bras d'Or Lake ports, service between	4,000 00	
	Halifax, Spry Bay and Cape Breton ports, service between	4,800 00	
	Halifax and West Coast of Cape Breton, service between	4,800 00	
	Ile aux Coudres and Les Eboulements, service between	2,000 00	
	Mainland, Miscou and Shippigan, service between	1,600 00	
	Mulgrave, Arichat and Petit de Grat, service between	12,000 00	
	Mulgrave and Canso, service between	21,920 00	
	Mulgrave and Guysboro, calling at intermediate ports, service between	11,200 00	
	Murray Bay and North Shore, winter service between	35,290 00	
	Newcastle, Neguac and Escuminac, calling at intermediate ports on the Miramichi River and Bay, service between	3,600 00	
	Parrsboro, Kingsport and Wolfville, service between	4,000 00	
	Pelee Island and the Mainland, service between	8,800 00	
	Pictou, Mulgrave and Cheticamp, service between	8,800 00	
	Pictou New Glasgow and Antigonish County ports, service between	800 00	
	Pictou, Souris and the Magdalen Islands, service between	40,000 00	
	Port Mulgrave, St. Peters', Irish Cove and Marble Mountain, service between	8,280 00	
	Quebec, Natashquan and Harrington, and other ports on the North Shore of the Gulf of St. Lawrence, service between	68,000 00	
	Quebec or Montreal and Gaspe, and other ports on the South Shore of the Gulf of St. Lawrence, service between	48,000 00	
	Rimouski and Matane, and points on the North Shore of the lower St. Lawrence, service between	40,000 00	
	Riviere du Loup and Tadoussac, and other North Shore ports, service between	12,000 00	
	St. Catherine's Bay and Tadoussac, service between	4,000 00	
	St. John and Bear River, and other way ports, service between	1,600 00	
	St. John and Bridgetown, service between	800 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS—*Concluded*		
	LOCAL SERVICES—*Concluded*		
	St. John and Digby, service between	12,000 00	
	St. John, Digby, Annapolis and Granville, service between	1,600 00	
	St. John and Margaretville, and other ports on the Bay of Fundy, service between	3,600 00	
	St. John and Minas Basin ports, service between	4,000 00	
	St. John and St. Andrews, calling at intermediate ports, service between	3,200 00	
211	St. John, Westport and Yarmouth, and other way ports, service between	14,400 00	
	Summerville, Burlington and Windsor, N.S., service between	400 00	
	Sydney and Bay St. Lawrence, calling at way ports, service between	20,000 00	
	Sydney and Bras d'Or Lake ports and ports on the west cost of Cape Breton, service between	14,400 00	
	Sydney and Whycocomagh, service between	12,800 00	
	Inspection of subsidized steamship services	5,000 00	
			1,052,220 00
	OCEAN AND RIVER SERVICE		
212	Maintenance and repairs to Dominion steamers and icebreakers	1,860,000 00	
213	Miscellaneous services relating to Navigation and Shipping	53,000 00	
214	Amount required to reimburse the British Board of Trade for expenditures incurred in the relief of distressed Canadian seamen not authorized by the Canada Shipping Act	300 00	
215	To continue subsidies for wrecking plants—Quebec and British Columbia	70,000 00	
216	Miscellaneous and unforeseen expenses	12,000 00	
217	Life Saving Service, including rewards for saving life	75,000 00	
218	Hydrographic and Tidal and Current Surveys, and to provide for the maintenance and repair of Hydrographic Steamers	570,000 00	
219	Radiotelegraph Service and to provide for the construction and maintenance of Radiotelegraph ship to shore stations and the general administration of the provisions of the Radio Act and Regulations throughout the Dominion	832,000 00	
220	Radio Service—To provide for the general improvement of reception conditions to licensed broadcast listeners	225,000 00	
			3,697,300 00
	PUBLIC WORKS		
	(Chargeable to Capital)		
	MARINE DEPARTMENT		
221	River St. Lawrence Ship Channel, dredging, including the maintenance and operation of Sorel Shipyard	4,252,933 00	
222	To provide for the construction of regulating and retaining dams in the St. Lawrence river (Revote $350,000)	350,000 00	
			4,602,933 00
	LIGHTHOUSE AND COAST SERVICE		
223	Agencies, Rents and Contingencies	236,000 00	
224	Construction, maintenance and supervision of aids to navigation, including salaries and allowances to lightkeepers	2,354,600 00	
225	Amount required to pay compassionate allowance to John Davidson, formerly lightkeeper at Cape Mudge, B.C.	500 00	
226	Marine Signal Service	125,000 00	
227	Administration of Pilotage	225,000 00	
228	Maintenance and repairs to wharves	6,000 00	
229	To provide for breaking ice in Thunder Bay, Lake Superior and other points deemed advisable in the interests of navigation	44,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LIGHTHOUSE AND COAST SERVICE—*Concluded*		
230	Amounts required to pay pensions to pilots—Joseph Lapointe, Barthélémi Lachance, Alphonse Asselin, Elzéar Desrosiers, Joseph Plante, Victor Vézina, Raymond Baquet, Alfred Larochelle, Théophile Corriveau, Alphonse Pouliot, Treffle Delisle, Adjutor Baillergeon, Joseph Pouliot, Arthur Baillergeon, John I. Irvine, Elzéar Normand, Philéas Lachance, Arthur Koenig, J. Alphonse Lachance, Raoul Lachance, J. Eugéne Lachance, J. H. Talbot, J. B. Bernier, Jules Asselin, Frédéric Bouffard, Joseph Vézina	7,800 00	
			2,998,900 00
	SCIENTIFIC INSTITUTIONS		
	DEPARTMENT OF THE INTERIOR		
	Scientific Institutions		
231	Expenses connected with the Dominion Observatory at Ottawa	66,880 00	
	Expenses connected with the Dominion Astrophysical Observatory at Victoria, B.C.	25,170 00	
	Topographical Surveys		
232	Topographical and aerial surveys and maps for the general development and administration of the country, including hydroelectric, forested, mineralized, agricultural and industrial areas; expenses of Geographic Board of Canada; centralization of all aerial photographic operations in co-operation with the Royal Canadian Air Force; traverse of northern rivers and lakes for administration of Northwest Territories; legal surveys of Dominion Lands; surveys for administration of Dominion Parks; testing of standard measures and instrument repairs; plotting and printing of maps and plans, etc.	250,000 00	
	Amount required to pay the fees of the Board of Examiners for D.L.S. of the Secretary and of the sub-examiners and for travelling expenses, stationery, printing, rent of room and furniture, etc. (the fees of Messrs. F. H. Peters, W. M. Tobey and Harry Parry, members of the Board, and J. A. Cote, Secretary, are to be paid out of this sum)	2,000 00	
	Geodetic Survey of Canada		
233	Investigations, triangulations, precise levelling, geodetic astronomy, etc.	175,000 00	
	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin	240 00	
	International Boundaries		
234	Expenses connected with the survey and demarcation of International Boundaries	34,000 00	
	DEPARTMENT OF MARINE		
235	*Meteorological Service*, including Magnetic Observatory, grants of $500 each to Kingston and Montreal Observatories, and allowance of $400 to L. F. Gorman, Observer at Ottawa	386,000 00	
			939,290 00
	STEAMBOAT INSPECTION		
236	Steamboat Inspection	143,520 00	
			143,520 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	FISHERIES		
237	Salaries and Disbursements of Fishery Officers and Guardians, Fisheries Patrol and Fisheries Protection Services	1,116,000 00	
238	Building Fishways and Clearing Rivers	20,000 00	
239	Legal and Incidental Expenses	6,000 00	
240	To Assist in the Conservation and Development of the Deep-Sea Fisheries and the demand for fish	190,000 00	
241	Fish Culture	367,500 00	
242	Oyster Culture	10,000 00	
243	To provide for the payment of a bounty for the destruction of hair seals in tidal waters	50,000 00	
244	To provide for an investigation into the life history of the Pacific Halibut by the International Fisheries Commission appointed by the Pacific Halibut Treaty of the 2nd March, 1923	31,500 00	
245	Marine Biological Board of Canada—		
	(a) Purely scientific work $ 84,310		
	(b) Practical and experimental work 130,410		
	(c) Fish culture 39,280		
		254,000 00	
246	To provide, subject to the approval of the Governor in Council, for a grant to the United Maritime Fishermen	5,000 00	
247	To provide for an investigation by an International Committee into the probable effect upon the fisheries of the lower Bay of Fundy region of damming Passamaquoddy and Cobscook Bays, in New Brunswick and Maine, U.S.A	22,500 00	
			2,072,500 00
	MINES AND GEOLOGICAL SURVEY		
	Department		
248	For organization and equipment of the Explosives Division, under the Explosives Act (Chap. 62 R. S. 1927)	10,000 00	
	Mines Branch		
249	For investigation of mineral resources and deposits; of the mining and metallurgical industries, and of mineral technology; wages, expenses of testing and research laboratories, investigations by Dominion Fuel Board, including salaries and all other expenses	300,000 00	
	For publications, English and French, purchase of books, laboratory supplies, instruments, miscellaneous assistance and contingencies	50,000 00	
	To compensate J. H. Fortune for quarters, fuel, light and water supplied him as resident caretaker of the Mines Branch Building, Sussex St., vacated because of the necessity of utilizing the caretaker's quarters for storage and laboratory space	100 00	
	Dominion of Canada Assay Office		
250	For maintenance of Assay Office, Vancouver, B.C	24,000 00	
	Geological Survey		
251	For explorations, surveys and investigations, wages of explorers, topographers and others	190,000 00	
	For publication of English and French editions of reports, maps, illustrations, etc	70,000 00	
	For maintenance of Offices and Museum, expenses of special exhibitions pertaining to natural resources, purchase of instruments, chemicals, books of reference, miscellaneous assistance and contingencies	65,000 00	
	For Museum equipment	12,000 00	
	For purchase of specimens	2,000 00	
			723,100 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LABOUR		
252	Annuities Act	75,000 00	
253	Combines Investigation Act	30,000 00	
254	Conciliation and Labour Act	50,000 00	
255	Administration, Employment Offices' Co-ordination Act	17,000 00	
256	Fair Wages and Inspection	15,000 00	
257	Industrial Disputes Investigation Act	20,000 00	
258	International Labour Conference	20,000 00	
259	Administration, Old Age Pensions Act	10,000 00	
260	Technical Education Act, Miscellaneous and unforeseen	10,000 00	
			247,000 00
	PUBLIC PRINTING AND STATIONERY		
261	Printing, binding, etc., the Annual Statutes	16,000 00	
262	Canada Gazette	35,000 00	
263	Plant—Repairs and renewals	30,000 00	
264	Plant—New	41,300 00	
265	Distribution of Parliamentary Documents	50,000 00	
266	Printing and binding Government publications for sale and distribution to departments and the public	40,000 00	
			212,300 00
	INDIANS		
267	Nova Scotia	85,960 00	
268	New Brunswick	72,624 00	
269	Prince Edward Island	10,905 00	
270	Ontario and Quebec	472,585 00	
271	Manitoba, Saskatchewan, Alberta and Northwest Territories	1,007,639 00	
272	British Columbia	560,600 00	
273	Yukon	22,000 00	
274	General	286,500 00	
275	Indian Education	1,997,500 00	
			4,516,313 00
	ROYAL CANADIAN MOUNTED POLICE		
276	Pay of Force (including salaries of two constables, Ellesmere Island District, at $2.25 per diem, to insure department against loss through death)	1,335,640 00	
	Maintenance (including billeting, travelling expenses, forage, fuel and light, clothing, repairs and renewals, horses, ammunition, stationery, etc., medical, hospital, etc., transportation and freight, building repairs and renewals, establishment of new detachments, contingencies and criminal investigations)	1,695,701 34	
	To compensate members of the Royal Canadian Mounted Police for injuries received whilst in the performance of duty	10,000 00	
	To assist in the enforcement of federal statutes (expenditure chargeable to this vote shall be in connection with such federal police duties as may be defined by the Governor-in-Council, upon recommendation of the Minister of Justice)	75,000 00	
	To provide for special services in connection with the enforcement of the Opium and Narcotic Drug Act	60,000 00	
			3,176,341 34

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	GOVERNMENT OF THE NORTH WEST TERRITORIES		
	DEPARTMENT OF THE INTERIOR		
	Salaries and expenses connected with the administration of the Territories, including the erection of buildings, investigation work, schools, hospitals, relief to destitute, maintenance of prisoners and insane patients, administration of the North West Game Act and the Wood Buffalo Park, etc...	163,465 00	
277	Arctic Explorations and administration of Eskimo affairs, salaries and contingencies, equipment and supplies; relief to destitute; schools; hospitals and medical services; erection of buildings; maintenance of prisoners and insane patients; education; travelling expenses, etc.....	144,480 00	
	Expenses connected with the purchase of reindeer and expenditure in connection with the maintenance of station at Kittigazuit, N.W.T.....	99,400 00	
	DEPARTMENT OF NATIONAL DEFENCE		
278	*Radio Services*—For the maintenance and operation of the Northwest Territories Radio System.....	218,000 00	625,345 00
	GOVERNMENT OF THE YUKON TERRITORY		
	Salaries and Expenses connected with the administration of the Territory, including surveys.....	65,000 00	
279	Grant to Yukon Council for local purposes, the construction and maintenance of roads, and to provide for the payment of bounty on wolves and coyotes under the provisions of an ordinance enacted by the Commissioner in Council, the sum to be paid not to exceed $30 each for wolves and $15 each for coyotes, the pelts of the animals on which bounty is paid to be surrendered to the Government. The proceeds of the sale of such pelts to be placed to the credit of the Consolidated Revenue Fund of Canada.....	120,500 00	185,500 00
	DOMINION LANDS AND PARKS		
	Dominion Lands, Seed Grain and Ordnance, Admiralty and Public Lands, Salaries and expenses, including amount required to pay expenses connected with seed grain and relief collections and half of expenses of Seed Grain and Relief Adjustment Board, etc.....	125,000 00	
	To assist in publishing the transactions of the association of Dominion Land Surveyors.....	125 00	
280	Advancement of forest conservation in Canada; stock-taking of forest resources; investigations of forest conditions and rates of growth, and development of scientific management methods; technical and economic investigations; forest protection studies; operation of field research stations, demonstration forests, tree nurseries, and laboratories; co-operative undertakings in forestry and forest products, etc.....	400,000 00	
	For investigations of water and power resources and of international waterway problems, the Dominion Hydrometric Survey, the Western Provinces Water Board, and for the administration of the Dominion Water Power and Irrigation Acts, etc.....	250,000 00	
	To cover professional assistance engaged by the Governor-in-Council to assist the departmental officers who are advising *re* International and Boundary Waterway questions.....	12,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	DOMINION LANDS AND PARKS—*Concluded*		
	Amount required to meet expenses of Lake of the Woods Control Board	8,000 00	
	To provide for the expenses connected with the National Parks of Canada, historic sites, care of indigents in the Parks, the appointment of Stipendiary Magistrates in the Parks and the payment of their remuneration, etc	1,319,200 00	
	Administration of the Migratory Birds Convention Act	56,750 00	
280	To provide for the construction of the Golden-Revelstoke Highway	250,000 00	
	Scientific investigations relating to Canadian development and geography; engraving, lithographing, printing and preparation of maps, reports and kindred publications; salaries, etc.	175,000 00	
	Costs of litigation and legal expenses	12,000 00	
	To pay Mrs. E. S. Forbes a compassionate allowance equal to one-half of the salary of her husband, payable monthly	1,050 00	
	To provide for salaries and expenses of the staff of the Supervisory Mining Engineer	50,000 00	
			2,659,125 00
	PENSIONS AND NATIONAL HEALTH		
281	Care of patients and medical examination respecting pension	3,000,000 00	
282	Salaries—		
	Administrative	1,510,000 00	
	Insurance	40,000 00	
	Hospitals and clinics	1,850,000 00	
283	Compensation—Pay and allowances	2,750,000 00	
284	Unemployment relief	600,000 00	
285	Operating expense and working capital	500,000 00	
286	Employers' Liability compensation	50,000 00	
287	Sheltered employment	130,000 00	
288	Grant to Canadian Legion, British Empire Service League	10,000 00	
289	Grant to Last Post Fund	40,000 00	
290	Pension Tribunal	55,000 00	
291	Pension Appeal Court—To provide for the salary of a President at $8,000 per annum, authority being hereby granted, effective from 19th January, 1931, for payment of this amount to the present incumbent of the office during his tenure of office, notwithstanding anything in the Judges Act, and without prejudice to his receiving the benefits of section 10D, subsection (2) of the Pension Act; and two members at $7,000 per annum each	23,209 68	
292	War Veterans' allowances	1,600,000 00	
293	War Veterans' Allowance Committee	16,000 00	
	National Health		
294	The administration of the Acts respecting Food and Drugs, Opium and Narcotic Drugs and Proprietary or Patent Medicines, including the Laboratory of Hygiene	177,000 00	
295	Public Health Engineering	25,000 00	
296	Marine Hospitals, including burial expenses of destitute deceased mariners and grants to institutions assisting sailors	225,000 00	
297	Quarantine: Salaries and contingencies of organized districts; public health in other districts: Tracadie and Bentinck Island Lazarettoes and Leprosy generally	250,000 00	
298	Immigration medical inspection	200,000 00	
299	Venereal diseases	100,000 00	
			13,151,209 68

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	EXTERNAL AFFAIRS		
	LONDON		
300	Salaries and expenses of the Office of the High Commissioner for Canada, notwithstanding anything to the contrary in the Civil Service Act, or any of its amendments, including $2,000 additional salary for the High Commissioner to that authorized by Chap. 92, R.S.C.	132,260 00	
	WASHINGTON		
301	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act, or any of its amendments	100,000 00	
	PARIS		
302	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act, or any of its amendments	80,000 00	
	TOKYO		
303	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act, or any of its amendments	80,000 00	
	GENEVA		
304	Salaries and expenses of the Office of the Canadian Advisory Officer	27,000 00	
305	Canada's contribution to the expenses of the League of Nations for 1931, including Secretariat, International Labour Organization and Permanent Court of International Justice	205,083 94	
306	Expenses of Canadian Delegates to the Assembly and Commissions of the League of Nations	18,000 00	
307	Publications of League of Nations for distribution to Members of Parliament and a grant to the League of Nations Society in Canada	3,000 00	
			645,343 94
	MISCELLANEOUS		
308	Contribution to the International Association of Accredited Journalists of the League of Nations	1,000 00	
309	Grant in aid of the Canadian General Council of the Boy Scouts Association	15,000 00	
310	Subscription to publications of the Empire Parliamentary Association to be distributed to members of the House of Commons	2,000 00	
311	Grant to the Dominion Council of the Girl Guides	6,000 00	
312	Expenses in connection with the negotiation of treaties	10,000 00	
313	Contribution to aid in carrying on the work of the Royal Astronomical Society	2,000 00	
314	Royal Canadian Academy of Arts	2,500 00	
315	Grant to the Royal Society of Canada	8,000 00	
316	Grant to the Montreal Association for the Blind	5,000 00	
317	Grant to l'Institut Nazareth de Montreal to assist in work with the Blind	5,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MISCELLANEOUS—*Continued*		
318	Amount required to provide for grants to be made to the Provinces of—		
	Nova Scotia	875,000 00	
	New Brunswick	600,000 00	
	Prince Edward Island	125,000 00	
	pending consideration of Provincial subsidies.		
319	Unforeseen expenses, expenditure thereof to be under Order-in-Council, on the recommendation of the Treasury Board, and a detailed statement to be laid before Parliament within fifteen days of next session	80,000 00	
320	To provide for the expenses of work in the interests of fire prevention to be carried on by the Department of Insurance	10,000 00	
321	To provide for salaries and expenses of the office of the Salvage Officer, including L. H. Beer at $5,000	15,200 00	
322	To pay Mrs. E. B. Hutcheson as Matron, notwithstanding the fact that, owing to advanced age, she may not be able to continue the regular performance of such duties, in recognition of the valuable services rendered by her late husband as Exhibition Commissioner	1,200 00	
323	To provide for the Administration of the Bankruptcy Act	2,000 00	
324	Expenses of litigated matters—Department of Justice	25,000 00	
325	Annual contribution to the Canadian Law Library, London, England	500 00	
326	Loan to Harbour Commissioners of Montreal, with interest at a rate to be fixed by the Governor in Council, for such period and upon such terms and conditions as the Governor in Council may determine, and to be applied in payment of deficits resulting from the operations of the Montreal Harbour Bridge	681,600 00	
327	To provide for a refund to James Cooper Keith of money paid by him for the rental of a certain water lot, the lease of which was never executed, with interest	960 00	
328	Grant to the Imperial Institute	9,733 33	
329	Battlefields Memorials	138,500 00	
330	To provide for Canada's proportionate share of the expenditure made by the Imperial War Graves Commission, including contribution to Endowment Fund for the permanent maintenance of cemeteries, graves and memorials	290,000 00	
331	To provide for legal expenses, etc., *re* action in connection with regulation of Aerial Navigation	10,000 00	
332	Gratuity to Alfred Dummer on retirement from the position of caretaker, Hamilton Rifle Range	1,287 00	
333	Gratuity to Desire Suetens on retirement from the position of caretaker, Craig Street Drill Hall, Montreal	2,272 50	
334	Chief Electoral Officer—Salaries and Contingencies of Office	16,360 00	
335	Grant to Canadian Council on Child Welfare	10,000 00	
336	Grant to the Canadian National Institute for the Blind	20,000 00	
337	Grant to the Canadian Tuberculosis Association	25,000 00	
338	Grant to the Canadian National Committee for Mental Hygiene	20,000 00	
339	Grant to the Victorian Order of Nurses	10,000 00	
340	Grant to assist the Canadian Branch of the St. John Ambulance Association	5,000 00	
341	To provide for the payment of salaries and expenses in connection with the St. Lawrence Ship Canal Surveys and Investigations, including D. W. McLachlan at $1,500, and G. W. Yates at $1,200 as secretary	50,000 00	
342	Grant to the Chief Constables' Association of Canada	500 00	
343	Patent Record	35,000 00	
344	International Office for the protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,000 00	
345	Public Archives	85,000 00	
346	Expenses under the Canada Temperance Act	1,000 00	
347	Expenses under the Naturalization Act	20,000 00	
348	To provide for payment of interest at 5% per annum on deferred subsidy payment to the Province of Nova Scotia	21,462 79	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MISCELLANEOUS—*Concluded*		
349	To provide for payment to the Quebec Central Railway of the amount of their earnings, for Mail Service, over deducted on account of interest on subsidies	9,311 09	
350	Grant towards the expenses of the Convention of the World's Woman's Christian Temperance Union	2,500 00	
351	To provide for salaries and expenses of the Tariff Board—Payments may be made notwithstanding anything in the Civil Service Act or regulations thereunder	120,000 00	
352	To provide for payment annually from the Consolidated Revenue Fund of the sum of $2,000 to each Minister of the Crown charged with the administration of a department, the Solicitor General, and the Leader of the Opposition, and the sum of $1,000 each to the Speaker of the Senate and the Speaker of the House of Commons, in lieu of motor cars and their maintenance, including chauffeurs, the acceptance of such sums not to vacate their respective seats in Parliament; and to authorize the Governor in Council to appoint any person now employed in the Public Service as a chauffeur of a passenger automobile at Ottawa, whose position is abolished, to a vacant position in the Public Service, provided such chauffeur has been continuously employed as such for at least two years and that the appointment will be made at no higher remuneration than he is now receiving	42,000 00	
353	To provide for expenses of the Royal Commission on the Public Service (revote)	22,042 87	
			3,441,929 58
	NATIONAL REVENUE		
	Salaries and contingent expenses of the several Ports in the Dominion, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals	8,564,860 00	
	Salaries and travelling expenses of Inspectors of Ports and of other officers on Inspection and in connection with the Board of Customs, and amount required to create positions, make appointments and pay salaries and expenses of Dominion Appraisers, Investigators of Values, and claims for drawback	1,397,510 00	
	Miscellaneous—Printing and stationery, subscriptions to commercial papers, flags, dating stamps, locks, instruments, etc., for various Ports of Entry, express charges on samples, stationery and legal forms, legal expenses, premiums on guarantee bonds, and uniforms of Customs officers	625,000 00	
354	To provide for expenses of maintenance of Revenue Cruisers and for Preventive Service, and amount required to create positions and make appointments of officers for the prevention of smuggling and to investigate reported frauds against the revenue; also to provide for the expenses of such officers, and for the purchase or charter of vessels and for the purchase or hire of automobiles to be used in the prevention of smuggling or other offences against the revenue laws	1,958,991 00	
	Amount to be paid to Department of Justice to be disbursed by and accounted for to it for Secret Preventive Service; amount required to create positions and make appointments of officers for the prevention of smuggling and to investigate reported frauds against the revenue, notwithstanding anything contained in the Civil Service Act, and the said positions and staff so appointed to be wholly excluded from said Act	60,000 00	
	To provide for the administration of the Income War Tax Act, 1917, and amendments thereof, and authority for this purpose to create positions and make appointments notwithstanding anything contained in the Civil Service Act, and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act, and salary of $8,000 for the Commissioner of Income Tax	2,200,000 00	
			14,806,361 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	RAILWAYS AND CANALS		
	(Chargeable to Collection of Revenue)		
	CANALS		
355	Staff and Repairs	3,000,000 00	3,000,000 00
	PUBLIC WORKS		
	(Chargeable to Collection of Revenue)		
	GRAVING DOCKS		
356	Champlain Graving Dock	104,000 00	
	Esquimalt Graving Dock	80,700 00	
	Lorne Graving Dock	50,000 00	
	Selkirk—Repair slip	3,600 00	
	TELEGRAPH AND TELEPHONE LINES		
357	Prince Edward Island and Mainland	7,000 00	
	Land and Cable Telegraph Lines, Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable service	210,000 00	
	Alberta and Saskatchewan	131,000 00	
	British Columbia, Vancouver Island District	140,000 00	
	British Columbia, Northern District	82,500 00	
	Yukon System—Main Line	144,000 00	
	Telegraph and Telephone Services Generally	10,000 00	962,800 00
	POST OFFICE—OUTSIDE SERVICE		
358	Salaries and allowances	18,394,800 00	
	Mail service, including mail service by air	16,560,000 00	
	Miscellaneous, including $5,000 to provide for the payment of compassionate allowances to employees injured while in the performance of their duties or to other persons injured while performing duties in any way connected with the Postal Service or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged, payments to be made only on the specific authority of the Governor in Council	1,235,175 00	
	Yukon Territory	150,000 00	36,339,975 00
	TRADE AND COMMERCE		
359	The Copper Bounties Act, 1923, Administration of	1,000 00	
360	The Hemp Bounties Act, 1923, Administration of	500 00	
361	An Act to place Canadian Coal used in the manufacture of Iron or Steel on a basis of equality with imported coal, Administration of	1,000 00	
362	British and Foreign News Service	32,000 00	
363	The Canada Grain Act, including management, operation, maintenance and equipment of elevators, Administration of	2,681,000 00	
364	Commercial Intelligence Service, including miscellaneous expenditure in connection with Canada's Trade	700,000 00	
365	Dominion Bureau of Statistics, including payments to Civil Servants who may be employed as Census Commissioners or Enumerators, notwithstanding anything to the contrary in the Civil Service Act	2,515,000 00	

SCHEDULE A—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRADE AND COMMERCE—*Concluded*		
366	Electricity and Gas Inspection	236,600 00	
367	Electricity and Fluid Exportation Act (Export of Electric Energy)	500 00	
368	The Precious Metals Marking Act, Administration of	6,000 00	
369	National Research Council	500,000 00	
370	International Customs Tariffs Bureau	1,500 00	
371	Motion Picture Bureau	65,000 00	
372	Printing of Parliamentary and Departmental Publications, including the "Canada Year Book"	131,000 00	
373	Weights and Measures Inspection Service, including the International Bureau of Weights and Measures	355,000 00	
374	Publicity and advertising in Canada and abroad	250,000 00	
375	Canadian Exhibit at the British Empire Trade Exhibition, Buenos Aires—Revote	20,000 00	
376	Exhibitions and Fairs, including the sum of $10,000 required for the Department of Immigration and Colonization	285,000 00	
377	Construction of a Grain Elevator at Lethbridge—Revote	400,000 00	
			8,181,100 00
	ADJUSTMENT OF WAR CLAIMS		
378	National Defence—		
	Militia Services	99,500 00	
	Naval Service	500 00	
			100,000 00
	Total		*241,196,684 57

*Net Total $159,643,698.47.

SCHEDULE B

Based on Estimates, 1931-32. The amount hereby granted is $7,550,658.67, being two-thirds of the amount of each item in the Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1932, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
	CANADIAN NATIONAL STEAMSHIPS AND MARITIME FREIGHT RATES ACT	$ cts.	$ cts.
	LOAN TO CANADIAN GOVERNMENT MERCHANT MARINE, LTD.		
379	Loan to the Canadian National Steamships (Canadian Government Merchant Marine, Limited), repayable on demand with interest at a rate to be fixed by the Governor in Council upon such terms and conditions as the Governor in Council may determine, and to be applied in payment of:— Deficits in operation of the Company and of the vessels under the Company's control during the year ending December 31st, 1931	588,500 00	
	LOAN TO CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.		
380	Loan to the Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council, upon such terms and conditions as the Governor in Council may determine, and to be applied in payment of:— Deficits in operation of the Company and of the vessels under the Company's control, during the year ending December 31st, 1931, and Interest Requirements	755,000 00	1,343,500 00
	MARITIME FREIGHT RATES ACT		
381	Amount required to provide for payment from time to time during the fiscal year 1931-32 of the difference, estimated by the Board of Railway Commissioners and certified by the said Board to the Minister of Railways and Canals, as and when required by him, occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during 1931, under the tariffs, approved by the following companies:— Canada & Gulf Terminal Railway. Canadian Pacific Railway, including: Fredericton & Grand Lake Coal and Railway Co. New Brunswick Coal and Railway Company. Cumberland Railway and Coal Co. Dominion Atlantic Railway. Maritime Coal Railway & Power Co. Sydney & Louisburg Railway. Témiscouata Railway	900,000 00	
382	Amount required to provide for the payment from time to time to the Canadian National Railway Company of the deficit in receipts and revenues, occurring in the year 1931, of the Eastern Lines, as provided by the Maritime Freight Rates Act:— (a) Amount of the deficit (less that amount thereof as in the next following paragraph specifically provided for) in the receipts and revenues	6,631,856 00	
	(b) Amount of the deficit in receipts and revenues occurring on account of the reduction in tolls under the application of the Maritime Freight Rates Act	2,450,632 00	9,982,488 00
	Total		11,325,988 00

SCHEDULE C.

Based on Supplementary Estimates, 1931-32. The amount hereby granted is $13,907,634.14.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1932, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	CIVIL GOVERNMENT		
383	*Agriculture*—		
	Salaries—		
	To appoint Dr. L. E. Kirk as Dominion Agrostologist in the Experimental Farm's Branch at Ottawa at a salary of $5,000 per annum, notwithstanding anything in the Civil Service Act	750 00	
384	*Auditor General's Office*—		
	Salaries—		
	To provide for the continuance in office of Wm. Kearns, as Assistant Auditor General, from April 1, 1931, to December 31, 1931	1 00	
	Contingencies—		
	Clerical and other assistance—Further amount required	2,000 00	
385	*Civil Service Commission*—		
	Contingencies—		
	Further amount required	3,000 00	
386	*External Affairs*—		
	Contingencies—		
	Further amount required	3,000 00	
387	*Finance*—		
	Salaries—		
	To provide for the payment of an honorarium to executive officers of the Department of Finance for extra services rendered since the commencement of the illness of the late J. C. Saunders in January, 1930, in connection with the executive administration of the department, the Treasury Board and Conversion Loan operations, and to authorize the Treasury Board to make an allocation of the grant, notwithstanding any provision to the contrary in the Civil Service Act	7,500 00	
388	*Insurance*—		
	Contingencies—		
	Further amount required	10,000 00	
389	*Interior*—		
	Salaries—		
	Further amount required pending the final adjustment of staffs by the Department and the Civil Service Commission, owing to the transfer of Natural Resources, such sum to cover allowances to those retired and salaries of those retained	100,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	CIVIL GOVERNMENT—*Concluded*		
390	*Justice*—		
	Salaries—		
	To appoint hereby A. Gros Louis, confidential messenger, at the annual salary of $1,500, effective April 1, 1931	1,500 00	
	To appoint hereby J. L. A. Tanguay, a clerk, Grade 4, in the Minister's office at Quebec from August 7, 1930, at $1,860 per annum	3,100 00	
	Gratuity to John Chisholm, former Assistant Deputy Minister, in lieu of retiring leave	1,033 33	
391	*National Revenue*—		
	Salaries—		
	To increase the salary of R. W. Breadner, Commissioner of Customs to $12,000 per annum	2,000 00	
392	*Public Works*—		
	Salaries—		
	To provide hereby for the continuance in office of G. W. Dawson as Departmental Purchasing Agent, Grade 5, from February 13, 1931 to March 31, 1932	1 00	
393	To provide for salaries, including promotions and reclassifications made and approved in the manner required by law	37,000 00	
			170,885 33
	PENITENTIARIES		
394	Penitentiaries—Further amount required		50,000 00
	LEGISLATION		
	THE SENATE		
395	Salaries and Contingent Expenses—Further amount required	10,485 00	
	To provide for the payment of the full sessional indemnity for the session of 1931 to members of the Senate for days lost through absence caused by illness, or on account of death. Payment to be made as the Treasury Board may direct	9,000 00	
	HOUSE OF COMMONS		
396	Expenses of Committees, Clerical Assistance, etc.—Further amount required	40,000 00	
	Contingencies—Further amount required	3,000 00	
	To provide for the preparation of the General Index to the Journals of the House of Commons	2,000 00	
	To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or on account of death during the present session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendments thereto. Payments to be made as the Treasury Board may direct	22,000 00	
	Estimates of Sergeant-at Arms—Further amount required	10,006 25	
	To provide for the transfer of A. Nicol, Doorkeeper of the Prime Minister's Office, Department of External Affairs, to the staff of the Sergeant-at-Arms, House of Commons, as the Confidential Messenger to the leader of the Opposition, from April 1, 1931, at $1,620 per annum	1,620 00	
			98,111 25

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
397	Salary and expenses of Agricultural Produce Marketing Agent in Great Britain—Further amount required	5,000 00	
398	For the erection of an onion warehouse at Kelowna, B.C	30,000 00	
399	Compensation for animals tested under the animal Contagious Diseases Act, and dying before it was possible to slaughter them, under the provisions of the Act, as follows:—		
	Chateaubois, D., Abercorn, P.Q	26 66	
	Blais, J. A., Bromptonville, P.Q	24 00	
	Lapointe, Mrs. John, St. Hermenegilde, P.Q	20 00	
	Runions, J. L., Northfield Station, P.Q	85 00	
	Mailloux, Remi, Normandin, P.Q	30 00	
	Byers, R. D., Stanstead, P.Q	66 00	
	Stinson, W. V., Westboro, Ont	36 00	
	Hebert, Etienne, Normandin, P.Q	136 00	
	Cote, George, St. Coeur de Marie, P.Q	36 00	
	Hamilton, D., Huntingdon, P.Q	24 00	
	Tremblay, J. D., Jonquiere, P.Q	30 00	
	Laplume, Marcel, Mansonville, P.Q	34 00	
	Canadian International Paper Co., Rockland, Ont	18 00	
	Hildebrand, John M., Winkler, Man	32 00	
	Vallemaire, N., Eastview Centre, Ont	36 00	
	Ouimet, Ezemir, Glen Robertson, Ont	20 00	
	Crepeau, J. H., St. Camille, P.Q	140 00	
	Isabelle, Josephat, Stanstead, P.Q	38 00	
	Demers, Joseph, Katevale, P.Q	30 00	
	Collier, Peter, Picton, Ont	38 00	
	Cloutier, F., Ayer's Cliff, P.Q	36 00	
	Allard, Jesse, Jonquiere, P.Q	38 00	
	Edkins, W. J., N. Hatley, P.Q	6 00	
	Lapointe, P. E., Honore, P.Q	38 00	
	Trecartion, Walter, Upper Woodstock, N.B	20 00	
	Temple, W. H., Ayer's Cliff, P.Q	36 00	
	Dufour, Octave, Canton Begin, P.Q	38 00	
	Desmarais, Arthur, Kingscroft, P.Q	34 00	
	Brassard, Emile, Jonquiere, P.Q	8 00	
	Thwaites, Charles, N. Hatley, P.Q	4 00	
	Maltais, Elie, Hebertville, P.Q	38 00	
	Larouche, Donat, Jonquiere, P.Q	476 00	
	Gagnon, Epiphanie, St. Anne, P.Q	10 00	
	Boudreault, Joseph, St. Joseph d'Alma, P.Q	92 00	
	Desmeules, Jos., St. Joseph d'Alma, P.Q	38 00	
	Girard, Amedee, St. Joseph d'Alma, P.Q	36 00	
	Harvey, Chas. Eug., St. Joseph d'Alma, P.Q	80 00	
	Miner, Ernest, St. Joseph d'Alma, P.Q	38 00	
	Lavoie, Jos., St. Coeur de Marie, P.Q	30 00	
	Thiverge, Edgar, St. Joseph d'Alma, P.Q	38 00	
	Tremblay, Leonide, Bagotville, P.Q	34 00	
	Tremblay, Henri, St. Bruno, P.Q	76 00	
	Adam, Stanislas, Coaticook, P.Q	96 00	
	Boivin, Alfred, Bagotville, P.Q	36 00	
	Bouchard, Johny, Bagotville, P.Q	144 00	
	Brassard, Elzeard, Laterriere, P.Q	38 00	
	Chamberlain, W. W., Dixville, Que	8 00	
	Donnelly, Robert, Aultsville, Ont	38 00	
	Dupuy, Hyacinthe, Coaticook, P.Q	38 00	
	Soucy, Joseph, Hillhurst, P.Q	48 00	
	Tremblay, Mrs. Louis, Chicoutimi, P.Q	38 00	
	Lavoi, Zephir, Normandin, P.Q	38 00	
	Fortin, Adelard, Chicoutimi, P.Q	38 00	
	Fortin, Elie, Chicoutimi, P.Q	34 00	
	Pitt, Clinton, Brinston, Ont	28 00	
	Servage, F., Chesterville, Ont	38 00	
	Tarte, F., Sherbrooke, P.Q	38 00	
	Arcand, James, St. Onge, Ont	38 00	
	Maltais, Alfred, Riviere du Moulin, P.Q	8 00	
	Doan, Chorenzo P., Sheguiandah, Ont	38 00	
	Hart, M. H., Woodstock, Ont	38 00	
	Feeley, Lorne, Cannamore, Ont	8 00	
	Ouderkirk, Watson, Berwick, Ont	38 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE—*Concluded*		
	Matte, Aug., St. Albert, Ont.	38 00	
	Empey, Erie, Iroquois, Ont.	38 00	
	Bouchard, Theophitus, St. Nazaire, P.Q.	8 00	
	Grondin, Noel, Normandin, P.Q.	8 00	
	Larouche, Joseph, Lac Ste. Croix, P.Q.	38 00	
	Fortin, Lionel, Normandin, P.Q.	32 00	
	Fortin, Conrad, Normandin, P.Q.	10 00	
	Bouffard, J. E., Sherbrooke, P.Q.	38 00	
	Bergeron, Henri, Metabetchouan, P.Q.	38 00	
	Sirois, Eustache, Coaticook, P.Q.	32 00	
	Mosher, Bros., Tomifobia, P.Q.	18 00	
	Griffin, Thos., Indian Head, Sask.	34 00	
	Gagne, Achille, St. Denis, Bromptonville, P.Q.	30 00	
	Fortin, Mrs. Johnny, Lac Bouchette, P.Q.	36 00	
	Hebert, Ludger, St. Felicien, P.Q.	76 00	
	Tremblay, Charles, St. Andre, P.Q.	34 00	
	Labruere, R. Bde., Coaticook, P.Q.	30 00	
	Harvey, Henry, Coaticook, P.Q.	18 00	
	Bouchard, Alfred, St. Felicien, P.Q.	38 00	
	Brunet, D., Beebe, P.Q.	16 00	
	Brouillard, Ovide, St. Hermenegilde, P.Q.	6 00	
	Drew, Lewis, A., Magog, Que.	38 00	
			38,663 66
	SOLDIER AND GENERAL LAND SETTLEMENT		
400	Amount required for Soldier Land Settlement Advances, for Advances under the British Family Schemes recoverable from the British Government and cost of Administration of Soldier Settlement—Further amount required.	.....	220,000 00
	PENSIONS		
401	To provide a pension at the rate of Twenty-five Dollars ($25.00) per month from April 20, 1931, for the widow of Special Constable Norman Massan, drowned in the performance of duty at Fourteen River, near York Factory, Manitoba, April 19, 1931, pension to cease upon remarriage of Mrs. Massan.	284 17	
402	Salaries and contingent expenses of the Board of Pension Commissioners for Canada—Further amount required.	49,840 00	
			50,124 17
	NATIONAL DEFENCE		
	Militia Service—		
403	Engineer Services and Works—Further amount required.	36,000 00	
404	Non-Permanent Active Militia—Further amount required.	400,000 00	
405	Royal Military College—Further amount required.	11,000 00	
	General—		
	Miscellaneous—		
406	Compassionate grants to Civilian Employees for injuries sustained while on duty, as follows—		
	Chas. A. Hagan, Labourer, Burdick, Saskatchewan Rifle Range	121 00	
	Percy Mitchell, Labourer, Headquarters Ordnance Depot, Ottawa, Ontario	6 50	
	J. R. Shipway, Labourer, Rifle Range, Dundurn, Saskatchewan	36 00	
	Joseph E. Martel, Assistant Process Worker, Ottawa, Ontario	36 50	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	NATIONAL DEFENCE—*Concluded*		
	General—Concluded		
406	Miscellaneous—*Concluded*		
	Compassionate grants to Civilian Employees for injuries sustained while on duty, etc.—*Concluded*		
	Albert Flanagan, Hangar Foreman, Airport, St. Hubert, Que.	11 50	
	Leonard Mohns, Labourer, Military Camp, Petawawa, Ontario	76 67	
	Thomas Marsden, Plumbers Assistant, Camp Borden, Ontario	340 00	
	Albert Lamarche, Labourer, Aerodrome, Rockliffe, Ontario	54 40	
	William H. Owen, Labourer, Connaught Rifle Range, Ontario	92 02	
	George Smith, Caretaker, Pine Avenue Armoury, Montreal, Quebec	37 50	
	Gordon Hymen, Labourer, Wolseley Barracks, London, Ontario	41 56	
			447,853 65
	AVIATION		
407	Air Mail Routes—Further amount required		100,000 00
	RAILWAYS AND CANALS		
	(Chargeable to Capital)		
	RAILWAYS		
408	Canadian Government Railways: To provide additional car ferry and facilities for car ferry service between the Mainland and Prince Edward Island—Further amount required		314,000 00
	PUBLIC WORKS		
	(Chargeable to Capital)		
	HARBOURS AND RIVERS		
409	Lower Lakes Terminal, including provision for payment in full and final settlement of the claim of the Atlas Construction Co., Ltd		50,000 00
	PUBLIC WORKS		
	(Chargeable to Income)		
	PUBLIC BUILDINGS		
	New Brunswick		
410	Saint John Quarantine Station—Partridge Island—Improvements, alterations, repairs, etc.—Further amount required	750 00	
	St. Stephen—Building for Customs and Immigration purposes	30,000 00	
		30,750 00	
	Quebec		
	Cantic—Building for Immigration and Customs purposes	28,000 00	
	Grosse Isle Quarantine Station—Improvements, repairs, etc.—Further amount required	750 00	
411	Lacolle—Building for Immigration and Customs purposes	27,000 00	
	Montreal—Stephens Building—Equipment	10,000 00	
	Montreal Armoury—Payment of 1st instalment on purchase of Armoury	15,140 00	
	St. Joseph d'Alma—Public Building—Revote	24,000 00	
		104,890 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	PUBLIC BUILDINGS—*Concluded*		
	Ontario		
	Amherstburg Public Building—Improvements to heating	1,000 00	
	Gravenhurst Public Building—Addition	20,000 00	
	London Public Building—Alterations and improvements	2,000 00	
412	Sudbury Public Building—Alterations and improvements	7,000 00	
	Timmins Public Building—Improvements, alterations and fittings, etc	4,000 00	
	Toronto—Payment of 1st instalment on purchase of Armoury	29,500 00	
	Toronto Meteorological Building—Alterations and improvements	20,000 00	
		83,500 00	
	Manitoba		
	Brandon Public Buildings—Fittings, alterations and improvements	7,000 00	
413	Winnipeg Public Building—Improvements to elevators	3,000 00	
	Winnipeg Postal Station "A"—Purchase and repairs of trucks for Post Office Department	3,000 00	
		13,000 00	
	Saskatchewan		
	Moose Jaw Public Building—Alterations and improvements	2,200 00	
	Moose Jaw—Tractor for Postal purposes	1,300 00	
414	Regina Union Station Postal Building—Equipment	6,000 00	
	Saskatoon—Public Building—Under contract—Revote	30,000 00	
		39,500 00	
	Alberta		
415	Calgary Drill Hall—Improvements, additions and repairs	30,000 00	
	Delia Public Building—Fittings and equipment	1,000 00	
		31,000 00	
	British Columbia		
	Vernon Public Building—Improvements to heating	3,800 00	
	Vancouver—Repairs to R.C.N.V.R. Company headquarters	1,500 00	
416	Vancouver Armoury—Payment of 1st instalment on purchase of Armoury	14,000 00	
		19,300 00	
	Generally		
417	Ottawa—Laboratory for Department of Mines, Booth St., and alterations—Under contract—Further amount required	2,500 00	
	HARBOURS AND RIVERS		
	Nova Scotia		
	Anderson's Cove—Repairs to breakwater	1,500 00	
	Cow Bay (Port Morien)—Breakwater repairs	3,000 00	
418	East Berlin—Breakwater repairs	2,000 00	
	East Ferry—Wharf—Revote $6,900	21,000 00	
	Fall's Point—Wharf repairs	1,500 00	
	Gabarus—Breakwater repairs	4,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	HARBOURS AND RIVERS—*Continued*		
	Nova Scotia—Concluded		
	Graff Beach—Harbour protection work and breakwater repairs	2,400 00	
	Grosses Coques—Repairs to harbour works	4,500 00	
	Irish Cove—Wharf reconstruction	8,500 00	
	Litchfield—Breakwater repairs	2,200 00	
	Little Anse—Breakwater repairs—Under contract—Further amount required	2,000 00	
	Little Harbour—Breakwater repairs	1,600 00	
	Long Cove—Breakwater repairs and improvements	2,900 00	
	Musquodoboit Harbour (Pleasant Point)—Dredging—Under contract	10,600 00	
	Neil's Harbour—Breakwater repairs—Further amount required	1,000 00	
418	Parrsboro—Rebuilding harbour protection work	7,500 00	
	Peas Brook—Wharf repairs	1,800 00	
	Phinney's Cove—Breakwater repairs	2,500 00	
	Port Williams—Extension to vessel bed and wharf improvements—Under contract—Further amount required	3,200 00	
	Seaside—Wharf extension	12,000 00	
	St. Francis Harbour—Breakwater repairs	4,500 00	
	Three Fathom Harbour—Repairs to harbour works	8,000 00	
	Trenton—Wharf extension and repairs	1,300 00	
	Walker's Cove—Wharf	8,300 00	
	West Dover—Wharf repairs	3,000 00	
	West Baccaro—Breakwater repairs	4,900 00	
	White Point (Scotch Cove)—Breakwater repairs	3,500 00	
		129,200 00	
	Prince Edward Island		
	Annandale—Warehouse on wharf	2,200 00	
	China Point—Wharf repairs—Further amount required	2,200 00	
	Graham's Pond—Breakwater repairs—Further amount required	1,800 00	
419	Little Sands—Breakwater repairs	2,000 00	
	North Lake Harbour—Breakwater repairs—Further amount required	1,000 00	
	Poplar Point—Wharf repairs	1,800 00	
	Rustico Harbour—Breakwater repairs—Further amount required	1,000 00	
	Victoria—Wharf enlargement	7,000 00	
		19,000 00	
	New Brunswick		
	Alma—Breakwater extension and dredging	5,000 00	
420	Chatham—Extension and repairs to Railway wharf	10,000 00	
	Grandigue—Wharf repairs	1,500 00	
		16,500 00	
	Quebec		
	Bellevue—Wharf reconstruction	5,000 00	
	Bryon Island, M.I.—Slipway	2,500 00	
	Carleton—Wharf extension—Further amount required—Under contract—Revote	3,700 00	
	Father Point—Wharf repairs as result of storm	38,000 00	
421	Grindstone, M.I.—Wharf repairs—Further amount required	22,000 00	
	Harricana West—Wharf	1,900 00	
	Levis—Contribution towards cost of wharf	40,000 00	
	Louiseville—Dredging	15,000 00	
	Matane—Extension to Western breakwater	25,000 00	
	Pointe aux Outardes—Wharf—Under contract	9,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Continued		
	HARBOURS AND RIVERS—*Concluded*		
	Quebec—Concluded		
	Pointe St. Pierre—Breakwater-wharf replacement—Under construction—Further amount required	2,500 00	
	Rimouski—Wharf repairs—Further amount required	2,300 00	
	Riviere au Tonnerre—Wharf—Under construction	55,000 00	
	Riviere Ouelle—Wharf repairs	3,000 00	
	Roberval—Breakwater extension	4,300 00	
421	Shawinigan Bay—Protection work	58,000 00	
	Ste. Adelaide de Pabos—Wharf repairs—Further amount required	3,500 00	
	Ste. Gregoire, Montmorency—Protection work	4,900 00	
	St. Irenee—Wharf repairs	2,000 00	
	St. Placide—Protection work	4,800 00	
	St. Simeon—Wharf reconstruction—Under contract—Further revote required	7,600 00	
		310,000 00	
	Ontario		
	Burlington Channel—Repairs to approach	10,800 00	
	Collingwood—To provide for final settlement of claim of R. G. Weddell for an amount not exceeding $50,000	50,000 00	
	Gananoque—Repairs to wharf approach	1,500 00	
	Goderich Harbour improvements—Further amount required	35,000 00	
	Hamilton—Harbour improvements—Under contract—Further amount required	9,000 00	
	Kingston—Wharf reconstruction	25,000 00	
422	Midland—Harbour improvements—Further amount required	25,000 00	
	Montreal River, Dam at Latchford—Maintenance and repairs—Further amount required	600 00	
	Moose Factory—To assist in construction of wharf	15,000 00	
	Owen Sound—Harbour improvements	40,000 00	
	Penetanguishene—Wharf repairs—Revote $3,000	4,000 00	
	Providence Bay—Wharf repairs	6,000 00	
	Rockport—Wharf	4,200 00	
	Windsor—Harbour improvements—Revote	65,000 00	
		291,100 00	
	Manitoba		
423	St. Andrews Rapids—Lock and dam—Maintenance and repairs—Further amount required	1,260 00	
	British Columbia		
	Coquitlam River—Contribution towards dredging, the Province of British Columbia to contribute a like amount	3,000 00	
	Fraser River—Improvements—Under contract—Further amount required	300,000 00	
424	Gerrard—Wharf	2,900 00	
	Harbours and Rivers Generally—Repairs and improvements—Further amount required	30,000 00	
	Nanaimo—Renewal of float at Farmer's Landing	1,700 00	
	Revelstoke—Repairs to shear dam	1,200 00	
	Trout Lake—Wharf	3,000 00	
		341,800 00	
	DREDGING		
	Dredging—Maritime Provinces—Further amount required	50,000 00	
	Dredging—Ontario and Quebec—Further amount required	75,000 00	
425	Dredging—Manitoba, Saskatchewan and Alberta—Further amount required	25,000 00	
	Dredging—British Columbia—Further amount required	50,000 00	
		200,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	(Chargeable to Income)—Concluded		
	ROADS AND BRIDGES		
426	Burlington Channel Bridge—Maintenance and repairs—Further amount required	3,900 00	
	Kingston—Wharfs and bridges—Maintenance and repairs—Further amount required	1,000 00	
	North Timiskaming— Improvements to bridge approach	3,500 00	
	Repairs to International Bridge over St. John River at St. Leonard's, N.B.—Further amount required	1,750 00	
		10,150 00	
	TELEGRAPH AND TELEPHONE LINES		
	Saskatchewan and Alberta		
427	Pelican—Building for Telegraph Service	900 00	
	Prince Edward Island		
428	Telephone cable between Cape Traverse, P.E.I. and Cape Tormentine, N.B.	4,200 00	
		5,100 00	
	MISCELLANEOUS		
429	Engineering Branch—Salaries, etc.—Further amount required	30,000 00	1,678,550 00
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
430	Additional amount required to provide for ocean service subsidies; to meet obligations under existing contracts; to provide subsidies to assist the shipment of live stock to the United Kingdom and the Continent of Europe; and to provide for a subsidized service between St. John and Weymouth		2,016,000 00
	OCEAN AND RIVER SERVICE		
431	To provide for the construction of an ice-breaker for Hudson Strait—Revote	21,731 45	
432	Radiotelegraph Service and to provide for the construction of radiotelegraph ship to shore stations and the general administration of the provisions of the Radio Act and Regulations throughout the Dominion—Further amount required	9,000 00	
433	To provide for the compassionate allowance to Lawrence Larson, formerly employed as caretaker at the Esquimalt Workshop of the Radiotelegraph Service	500 00	
434	To provide for the expenses of a reference as to the jurisdiction of Parliament to regulate and control radio communication	30,000 00	
435	Amount required to provide for the construction or acquisition of two tug and fire boats for service in the Harbour of Quebec	350,000 00	
			411,231 45

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Concluded*		
	(Chargeable to Capital)		
	MARINE DEPARTMENT		
436	River St. Lawrence Ship Channel—Amount required to reimburse the Sin Mac Lines Limited, of Montreal to defray additional costs involved in salvaging Dump Scow No. 27 of the River St. Lawrence Ship Channel fleet		13,000 00
	LIGHTHOUSE AND COAST SERVICE		
437	To provide for a refund to the Provincial Government of British Columbia of amounts collected for leases of various harbour properties, which properties are properly under the control and jurisdiction of that Province	744 00	
438	To provide for compassionate allowance—To recoup the Workmen's Compensation Board of British Columbia for medical aid rendered to the late E. J. Brown, formerly employed as Assistant Lightkeeper at Estevan Point, B.C.	60 00	
439	To provide for compassionate allowance—To recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to March 31, 1932, in the sum of $35 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C. and who was killed while in the performance of his duties	420 00	
440	Amount required to provide for payment to Pacific (Coyle) Navigation Company, Limited, for expenses incurred in connection with Icebreaking operations performed in the North Fraser River in the winter of 1928-29	2,656 00	
441	Maintenance and repairs to wharves—Further amount required	4,000 00	
442	To provide for a compassionate allowance to David Bilodeau, formerly employed as a carpenter on the staff of the Marine Agency at Quebec	326 60	
			8,206 60
	SCIENTIFIC INSTITUTIONS		
443	Meteorological Service, including Magnetic Observatory, grants of $500 each to Kingston and Montreal Observatories, and allowance of $400 to L. F. Gorman, Observer at Ottawa—Further amount required		49,620 00
	MINES AND GEOLOGICAL SURVEY		
444	For maintenance of Assay Office, Vancouver, B.C.—Further amount required		1,500 00
	PUBLIC PRINTING AND STATIONERY		
445	Plant—New—Further amount required		6,500 00
	INDIANS		
446	*Ontario and Quebec*— Repairs to roads and bridges and drainage—Further amount required	1,856 00	
447	*Manitoba, Saskatchewan, Alberta and Northwest Territories*— For construction of roads and bridges—Further amount required	1,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	INDIANS—*Concluded*		
448	*Generally*—To provide for the relief of Destitute, and Medical Attendance generally throughout the Dominion	200,000 00	
449	*Indian Education*—Further amount required	7,500 00	
			210,356 00
	ROYAL CANADIAN MOUNTED POLICE		
450	Pay of Force—Further amount required, including authority, notwithstanding anything in the Militia Pension Act or the the Royal Canadian Mounted Police Act, to pay to Major General James Howden MacBrien, Commissioner, Royal Canadian Mounted Police, upon his retirement for any cause other than misconduct or inefficiency, a pension for life not exceeding one-fiftieth of his pay and allowances at the time of his retirement for each completed year of service, in addition to his military pension	91,430 00	
	Maintenance—Further amount required	84,185 00	
	To provide a compassionate grant, including legal expenses, for Miss E. Brandon, Toronto, Ontario, injured in collision with an official R.C.M. Police motor car	2,500 00	
			178,115 00
	GOVERNMENT OF THE NORTHWEST TERRITORIES		
451	To provide for reconditioning portage road between Fitzgerald in Alberta and Fort Smith, N.W.T., in conjunction with the Province of Alberta on a fifty-fifty basis—the federal share not to exceed $5,000	5,000 00	
	To provide, in connection with the reindeer project, for the replacement of buildings and equipment destroyed by fire at Kittigazuit, N.W.T	7,000 00	
			12,000 00
	DOMINION LANDS AND PARKS		
452	To provide for the expenses incurred under the Lake of the Woods Control Board Act, 1921, and under the agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, for the construction of a dam at the outlet of Lac Seul and its operation by the Lake of the Woods Control Board, moneys expended to be reimbursed to the Dominion by the Province of Manitoba under the terms of paragraph 8 of the Manitoba Transfer Agreement (revote)	25,000 00	
	To provide for surveys required in the Roseau River watershed in connection with the Reference *re* this matter made by the Governments of Canada and the United States to the International Joint Commission (revote)	4,521 20	
	Grant to the Canadian Forestry Association	2,000 00	
			31,521 20
	PENSIONS AND NATIONAL HEALTH		
453	Unemployment relief—Further amount required	650,000 00	
454	Pension Tribunal—Further amount required	12,000 00	
			662,000 00

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MISCELLANEOUS		
455	Grant to the Interparliamentary Union	600 00	
456	Grant to the Montreal Committee of the American Public Health Association in connection with the visit to Canada of the American Public Health Association	2,500 00	
457	Grant to the Canadian Red Cross Society	10,000 00	
458	To reimburse Messrs. John Penny and Sons, Limited, for expenditures made on behalf of three shipwrecked mariners	479 00	
459	Battlefields Memorials—Further amount required	74,000 00	
460	Expenses under the Naturalization Act, including remuneration to His Honour Judge James G. Wallace, a Royal Commissioner, notwithstanding anything to the contrary in the Judges Act—Further amount required	4,916 26	
461	Amount required to defray expenses incurred in connection with the investigation into and concerning the administration of Halifax Harbour	9,000 00	
462	Expenses of litigated matters—Department of Justice—Further amount required to pay legal fees and expenses of N. W. Rowell, K.C., in the Trail Smelter Investigation before the International Joint Commission	7,020 36	
464	To provide for the Arbitration Expenses—"I'm Alone" case	10,000 00	
465	Grant to John Thomas Miner (Jack Miner) to assist him in his wild life conservation work	2,500 00	
466	To provide for a Canadian Contribution in commemoration of the 1,000th Anniversary of the Parliament of Iceland	2,500 00	
467	To provide a retiring gratuity for Lucien Pacaud, late Secretary, Office of the High Commissioner, London	5,000 00	
468	To provide for administration of the Consolidated Revenue and Audit Act, including salaries and contingent expenses	25,000 00	
469	To provide for the administration of the Royal Canadian Mint, including salaries, contingencies, retiring and other allowances, and general expenses	125,000 00	
470	To authorize a compassionate grant to the Estate of the Late Miss F. V. Bridgman	2,028 65	
471	To provide for expenses of representation at the Disarmament Conference to be held in Geneva	25,000 00	
472	Grant to assist in defraying the expenses of the fifty-first Annual Convention of the American Federation of Labor to be held at Vancouver in October, 1931	2,500 00	
473	Unforseen Expenses—Further amount required	25,000 00	
474	To provide for hospitality in connection with Foreign Visitors	35,000 00	
475	To provide for grants to veterans of the North West Mounted Police, who served in the North West Rebellion of 1885, in lieu of script, at $300 each, as authorized by the Governor in Council	18,000 00	
476	To provide a grant to W. B. Gray, Stettler, Alberta, who has reached the age of 75 years, and was in the Public Service, in various capacities, since 1906	600 00	
			386,644 27
	NATIONAL REVENUE		
477	To provide for the administration of the Income War Tax Act, 1917, and amendments thereof, and authority for this purpose to create positions and make appointments, notwithstanding anything contained in the Civil Service Act, and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act—Further amount required	350,000 00	
	To provide for expenses of Maintenance of Revenue Cruisers and for Preventive Service—Further amount required	150,000 00	
			500,000 00

SCHEDULE C—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	RAILWAYS AND CANALS		
	(Chargeable to Collection of Revenue)		
	CANALS		
478	Staff and repairs—Further amount required	.....	75,000 00
	TRADE AND COMMERCE		
479	Construction of a Grain Elevator at Lethbridge—Further amount required	400,000 00	
480	Weights and Measures Inspection (including International Bureau of Weights and Measures)—Further amount required for the salary, including the appointment of Charles Hippolyte Couture, Inspector of Weights and Measures, Quebec District, Quebec City, at $1,560 per annum, from April 1, 1931, notwithstanding anything to the contrary in the Civil Service Act	1,560 00	
481	Canadian Exhibit at the British Empire Trade Exhibition, Buenos Aires—Revote—Further amount required	7,002 42	
482	Canada Grain Act, including Management, Operation and Maintenance of Elevators, also Equipment of Elevators—Further amount required	50,000 00	
483	Amount required to repay the Contractors who built the annexes in the Saskatoon and Moose Jaw elevators, the amount paid by them as an extra assessment by the Workmen's Compensation Board of Saskatchewan, by reason of their employing at the request of the municipalities affected untrained labour for unemployment relief purposes	3,189 14	461,751 56
	ADJUSTMENT OF WAR CLAIMS		
484	To provide for the payment of claims for compensation for loss sustained by the civil population and prisoners of war of Canada during the late War, interest thereon and cost of administration	.....	3,200,000 00
	OCEAN AND RIVER SERVICE		
485	To provide for the construction of a new steamer for Hydrographic Surveys—Further amount required (Revote $395,642.50)	.....	538,000 00
	MISCELLANEOUS		
486	To provide for payments in connection with movements of coal under conditions prescribed by the Governor in Council and for the cost of administration thereof (Revote $38,322.92)	1,428,000 00	
487	Loan to the Quebec Harbour Commissioners for the construction of harbour improvements and terminal facilities, including renewals and repairs, additional to the amount authorized by the Quebec Harbour Loan Act, 1928, notwithstanding the limitation expressed in the last phrase of Section 2 of the said Act, but to be otherwise subject to the provisions of the said Act	500,000 00	1,928,000 00
			13,907,634 14

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL A.

An Act respecting the registration of all British and alien subjects in the Dominion of Canada.

Read a first time, Tuesday, 5th May, 1931.

Honourable Mr. CASGRAIN.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27511 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL A.

An Act respecting the registration of all British and alien subjects in the Dominion 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 Registration Act, 1931.*

Minister.

2. In this Act the expression "Minister" means the Minister of.....

Age and date of registration.

3. Every person who resides in the Dominion of Canada, male or female, whether he or she be a British subject or of alien or foreign nationality, who shall have attained his or her sixteenth birthday on or before the..... day of....., 1931, shall register on that day in a manner to be prescribed by regulations of the Governor in Council, and any one on attaining the age of sixteen shall register within one week of attaining that age. Failure to register on the date prescribed or within the time limited for such registration, shall be subject to a penalty of a fine of twenty dollars or to imprisonment for any term not exceeding thirty days or to both such fine and imprisonment. Provided that nothing hereinbefore mentioned is intended to require any of the following persons to register, namely:—

Penalty.

Proviso.

(a) Cloistered nuns;

(b) Persons serving in His Majesty's Naval, Air, Military or Militia forces, so long as they remain in those forces; the Royal Canadian Mounted Police, or any provincial or municipal police force;

(c) Persons confined in asylums for the insane or feeble minded, or in the penitentiaries or prisons, until the time of their discharge from such confinement;

(d) Inmates of institutions excepted by the Minister upon the recommendation of the registrar for the district in which the institution is situated.

4. For the purpose of effecting such registration aforesaid, the.. .....of any county, city, town or other limits, is hereby appointed to attend to the registration of all who present themselves upon the prescribed day, and they may register at any time between the hours of nine o'clock in the morning and six o'clock at night.

Evidence.

5. A certificate in Form "A" granted under section four of this Act shall be *primâ facie* evidence of its contents, and of the signature and photograph of the person to whom it purports to be granted.

False statement.

Penalty.

6. Any person who knowingly makes any false statement of fact in order to procure the issuance to him of a certificate of registration, shall incur a penalty of not less than twenty dollars and not more than one hundred dollars and shall also be liable to imprisonment for any term not exceeding thirty days.

Alteration of certificate.

7. Any person who,—

(a) defaces or alters any certificate; or

(b) uses or permits the use of a defaced or altered certificate,

Penalty.

shall incur a penalty of not less than twenty dollars and not more than one hundred dollars, and shall also be liable to imprisonment for any term not exceeding thirty days.

Regulations for effectual working of this Act.

8. The Governor in Council may make regulations not inconsistent with this Act for the doing of anything incidental to the foregoing matters, or necessary for the effectual execution and working of this Act.

FORM A.

Name in full.....

Photograph. Name of husband, alive or deceased.....

Address.....

Age.....

Nationality.....

British subject

(a) By birth..... *(b)* By naturalization in.....

I swear that the above information is correct.

Witness..... .....

Signature

Sworn before me at.....this.....19....

No..... .....

Second Session, Seventeenth Parliament, 21 George V, 1931

THE SENATE OF CANADA

BILL B.

An Act to amend the Bankruptcy Act as respects locality of a debtor.

Read a first time, Tuesday, 5th May, 1931.

Honourable Mr. BUREAU.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27510 1931

2nd Session, 17th Parliament, 21 George V, 1931

THE SENATE OF CANADA

BILL B.

An Act to amend the Bankruptcy Act as respects locality of a debtor.

Preamble.

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

S. 2 amended. Definitions.

1. Paragraph *(y)* of section two of the *Bankruptcy Act*, chapter eleven of *The Revised Statutes of Canada, 1927*, is hereby amended by adding thereto the following as sub-paragraph (iv):—

Locality of a debtor.

"(iv) In the province of Quebec, the judicial district wherein the debtor carries on his business, as defined by the Revised Statues of the Province of Quebec, 1925, chapter two, section, fourteen and the amendments to the said section, if any."

S. 4 amended.

2. Subsection (1) of section four of the said Act is hereby repealed and the following subsection is substituted therefor:—

Bankruptcy petition.

"**4.** (1) Subject to the conditions hereinafter specified, if a debtor commits an act of bankruptcy a creditor may present, to the court of the locality of the debtor, a bankruptcy petition."

EXPLANATORY NOTES.

1. Paragraph *(y)* at present reads as follows:—

"*(y)* "locality of a debtor," whether a bankrupt or assignor, means

"(i) the principal place where the debtor has carried on business during the year immediately preceding the date of the presentation against him of a bankruptcy petition or the making by him of an authorized assignment;

"(ii) the place where the debtor has resided during the year immediately preceding the date of the presentation against him of a bankruptcy petition or the making by him of an authorized assignment; or

"(iii) in cases not coming within (i) or (ii), the place where the greater portion of the property of such debtor is situate;"

The object of the subparagraph added is to remove the handicap under which the debtor is when an assignment is made at a great distance from his place of business and to avoid additional expenditure in the winding up of the estate.

4. (1) Subsection (1) of section four at present reads as follows:—

"4. (1) Subject to the conditions hereinafter specified, if a debtor commits an act of bankruptcy a creditor may present to the court a bankruptcy petition."

This amendment is proposed to carry out the object of the amendment made by clause 1 of the Bill.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL C.

An Act to incorporate Acme Assurance Company.

Read a first time, Wednesday, 6th May, 1931.

Honourable Mr. HORSEY.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24357 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL C.

An Act to incorporate Acme Assurance Company.

Preamble.

WHEREAS the persons hereinafter named have by their petition prayed that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation.

1. James Warren York, Henry Aldous Aylen, Gordon Caleb Medcalf, Duncan Kenneth MacTavish and William Barrett Bate, barristers-at-law, all of the city of Ottawa, in the province of Ontario, together with such persons as become shareholders of the Company, are hereby incorporated under the name of "Acme Assurance Company," hereinafter called "the Company."

Corporate name.

Provisional directors.

2. The persons named in section one of this Act shall be the provisional directors of the Company.

Capital stock.

3. The capital stock of the Company shall be two hundred thousand dollars.

Subscription before general meeting.

4. The amount to be subscribed before the general meeting for the election of directors is called shall be twenty-five thousand dollars.

Head office.

5. The head office of the Company shall be in the city of Ottawa, in the province of Ontario.

Class of insurance authorized.

6. The Company may make contracts of guarantee insurance.

Subscription and payment of capital before commencing business.

7. (1) The Company shall not commence any business of insurance until at least two hundred thousand dollars of its capital stock have been *bonâ fide* subscribed and at least

twenty-five thousand dollars paid thereon. It may then transact the business of guarantee insurance limited to the guaranteeing and becoming security for the due performance of any contract or agreement or of the duties of any office and of executing bonds in legal actions and proceedings.

(2) The Company shall not commence the business of guarantee insurance other than that mentioned in subsection (1) hereof until the paid capital, or the paid capital together with the surplus, has been increased to not less than fifty thousand dollars.

"Surplus" defined.

(3) In this section the word "surplus" means the excess of assets over liabilities, including the amount paid on account of capital stock and the reserve of unearned premiums calculated *pro rata* for the unexpired term of all policies of the Company in force.

R.S.; c. 101.

8. The *Insurance Act* shall apply to the Company.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL D.

An Act respecting The Algoma Central and Hudson Bay Railway Company.

Read a first time, Wednesday, 6th May, 1931.

Right Honourable Mr. GRAHAM.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
25446 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL D.

An Act respecting The Algoma Central and Hudson Bay Railway Company.

Preamble.

WHEREAS The Algoma Central and Hudson Bay Railway Company, a Company duly incorporated by special Act of the Parliament of Canada, has constructed a line of railway from the city of Sault Ste. Marie to Hearst on the Canadian National Railway, in the province of Ontario, and a branch line thereof running southwesterly to Michipicoten Harbour in the province of Ontario; and

WHEREAS the said Railway Company owns all of the issued capital stock of Algoma Central Terminals, Limited, a company duly incorporated under the *Companies Act* of the Dominion of Canada and the said Terminals Company owns certain lands and premises, buildings, machinery, plant and equipment and has leased the same, as well as after-acquired property, to the said Railway Company for terminal facilities for a period of nine hundred and ninety-nine years upon the terms and conditions set forth in a lease bearing date November 1st, 1912; and

WHEREAS The Lake Superior Corporation, a corporation organized under the laws of the state of New Jersey, one of the United States of America, owns all of the issued common stock of the said Railway Company and also owns all the issued capital stock of Algoma Steel Corporation, Limited, a company duty incorporated under the *Ontario Companies Act* and carrying on the businesses of manufacturing and selling steel and kindred products and other allied businesses in and about the said city of Sault Ste. Marie; and

WHEREAS the said Railway Company has made an issue of First Mortgage 5% Fifty-Year Gold Bonds, ten million and eighty thousand dollars ($10,080,000) principal amount whereof or its equivalent in other currencies are now outstanding, secured by trust deed in favour of United States Mortgage and Trust Company as trustee, dated July 1st, 1910, and in and by the said trust deed and the said bonds

Explanatory Note

The purpose of this Bill is to confirm a Scheme of Arrangement between the Algoma Central and Hudson Bay Railway Company, Algoma Central Terminals, Limited, the holders of the first mortgage bonds of both these Companies, and The Lake Superior Corporation, which guaranteed payment of such bonds. A previous Scheme of Arrangement between the same parties was approved by the Dominion Parliament in 1916, and the present Scheme requires a similar approval in order to make it operative. The properties mortgaged to secure the two issues of bonds are all in Ontario and the Ontario Legislature, at its session recently concluded, has passed an Act confirming the Scheme.

Under the terms of the Scheme arrears of interest on the two bond issues amounting to nearly $10,000,000 are cancelled and the bondholders will receive new securities not guaranteed by The Lake Superior Corporation in place of the bonds they now hold which do carry this guarantee. The Scheme provides that The Lake Superior Corporation will surrender for the benefit of the Railway bondholders about one-third of its assets, including one-third of the proceeds of the sale of The Algoma Eastern Railway Company and a substantial part of its holdings of shares in the Railway Company and in The Algoma Steel Corporation. The bondholders of the Terminals Company will receive in settlement partly cash and partly new securities.

The Scheme has been approved at meetings of the bondholders and stockholders of both the Railway and Terminals Companies in all cases without a dissenting vote; over 90 per cent of the shareholders of The Lake Superior Corporation, the only other class of security holders affected, have evidenced their approval of the Scheme by depositing their shares for exchange for stock of the new Holding Company which has been incorporated under the Dominion Companies Act as provided in the Scheme.

The success of both the Railway Company and the Terminals Company depends largely upon the success of The Algoma Steel Corporation, which will, it is anticipated, require in the future to make substantial capital expenditures for the modernization and extension of its plant. The Lake Superior Corporation controls the Steel Corporation, and could not arrange satisfactory financing for such expenditures so long as it was subject to the very burdensome liability arising from its guarantee of the two bond issues mentioned above, and this burden being removed under the Scheme the way is open for the refinancing of the Steel Corporation, which is one of Canada's leading industries.

The Lake Superior Corporation has guaranteed the due payment of the principal and interest of such bonds; and

WHEREAS the said Railway Company has made an issue of Second Mortgage 6% Fifty-Year Gold Bonds, secured by trust deed in favour of United States Mortgage and Trust Company as trustee dated August 14th, 1914, and three hundred and eighteen thousand eight hundred dollars ($318,800) principal amount of such bonds are now outstanding, all of which are owned by The Lake Superior Corporation; and

WHEREAS the said Terminals Company has made an issue of First Mortgage 5% Fifty-Year Gold Bonds, of which one million and twenty-five thousand nine hundred pounds (£1,025,900) principal amount are now outstanding, secured by a trust deed in favour of United States Mortgage and Trust Company as trustee, dated November 1st, 1912, and in and by the said trust deed and the said bonds The Lake Superior Corporation has guaranteed the due payment of the principal and interest of such bonds; and

WHEREAS The Royal Trust Company has been duly appointed trustee under all of such trust deeds in succession to the former trustees; and

WHEREAS in the year 1916, consequent upon receivers having been appointed to the said Railway and Terminals Companies by reason of default having been made by the said Railway Company in the payment of interest due upon its said bonds and in the payment of the rentals due to the Terminals Company under the said lease, and by reason of default having been made by the said Terminals Company in payment of the interest due upon its said bonds, a scheme of arrangement and compromise was entered into between the said Companies and their respective stockholders and bondholders and The Lake Superior Corporation with a view to the settlement of all outstanding questions between the said Companies and the reorganization of the said Railway Company and the discharge of the receivers, which scheme of arrangement was ratified and confirmed by Act of the Parliament of Canada, chapter thirty-two of the Statutes of Canada, 1916; and

WHEREAS the said scheme of 1916 modified in some respects the provisions of the trust deeds securing the first and second mortgage bonds of the said Railway Company and the first mortgage bonds of the said Terminals Company and the provisions of the lease from the said Terminals Company to the said Railway Company, but provided that the guarantee by The Lake Superior Corporation of the principal and interest of the first mortgage bonds of the said Railway Company and of the said Terminals Company should remain in full force and effect; and

WHEREAS the joint net earnings of the said Railway and Terminals Companies as and from June 1st, 1914, applied

in the order of priority established by the said scheme of 1916, have been at all times thereafter insufficient to pay in full the interest on the first mortgage bonds of the said Terminals Company and have been insufficient to pay in full the interest on the first mortgage bonds of the said Railway Company, and the arrears of interest accrued on the first mortgage bonds of the Railway Company amounted on December 1st, 1930, to eight million and thirteen thousand six hundred dollars ($8,013,600) and the arrears of interest on the first mortgage bonds of the said Terminals Company amounted on February 1st, 1931, to one million seven hundred and fifty-nine thousand nine hundred and thirty-one dollars ($1,759,931); and

WHEREAS doubts have arisen whether and to what extent the holders of the first mortgage bonds of the said Railway and Terminals Companies can enforce the guarantee by The Lake Superior Corporation of the principal and interest of the said bonds prior to the respective dates of maturity of such issues of bonds in the years 1960 and 1962; and

WHEREAS it is difficult for The Lake Superior Corporation, faced by a contingent future liability the amount of which cannot now be definitely ascertained, to arrange on satisfactory terms any future financing of Algoma Steel Corporation, Limited, and the future success of the said Railway and Terminals Companies largely depends upon the success of Algoma Steel Corporation, Limited; and

WHEREAS by a further scheme of arrangement by and between the said Railway Company, the said Terminals Company, the holders of the first mortgage bonds of such Companies, and The Lake Superior Corporation prepared with a view to the settlement of all outstanding questions between the said Companies and such bondholders, provision has been made *inter alia* for the re-arrangement of the capital structure of the said Railway Company, the cancellation of the arrears of interest accrued upon the first mortgage bonds of the said Railway Company and the said Terminals Company, the cancellation of the arrears of rental accrued and the reduction of future rental under the said lease from the Terminals Company to the Railway Company, the surrender and cancellation of all such first mortgage bonds and the issue of new five per cent first mortgage debenture stock and bonds of the said Railway and Terminals Companies not guaranteed by The Lake Superior Corporation either as to principal or interest; and

WHEREAS such new scheme of arrangement has been unanimously approved by extraordinary resolutions adopted at meetings of the holders of the first mortage bonds of the said Railway and Terminals Companies held in London, England, on January 16th, 1931; and

WHEREAS at a special general meeting of the shareholders of the said Railway Company held at the city of Sault Ste. Marie on February 17th, 1931, the holders of the preferred and common shares of the said Company present or represented at the said meeting, voting separately by classes, unanimously approved of such new scheme of arrangement; and

WHEREAS the directors of The Lake Superior Corporation by resolution unanimously adopted at a meeting of such directors held at the city of Montreal on the 19th day of December, 1930, have approved of the new scheme of arrangement; and

WHEREAS, pursuant to the terms of such new scheme of arrangement, a new Company known as "Algoma Consolidated Corporation Limited" has been duly incorporated under the *Companies Act* of the Dominion of Canada and the holders of over ninety per cent of the presently outstanding capital stock of The Lake Superior Corporation have deposited their shares for exchange for shares of preferred and common stock of the new Company on the basis set forth in the scheme, thereby evidencing their approval of the scheme; and

WHEREAS such new scheme of arrangement provides for a new issue of five per cent first mortgage income debenture stock and bonds of the said Railway Company and for the reduction of the presently issued preferred and common stock of the said Railway Company and it is necessary that the terms of the special Act incorporating the said Railway Company and amending Acts, be amended and varied in order to permit of such new issue and of such reduction; and

WHEREAS the new scheme of arrangement provides that after it has become operative the scheme of 1916 shall cease to have effect and it is requisite for that purpose that chapter thirty-two of the Statutes of Canada, 1916, ratifying and confirming the scheme of 1916 be repealed; and

WHEREAS the said Railway and Terminals Companies and The Lake Superior Corporation have petitioned that the said new scheme of arrangement be ratified and confirmed by Act of the Parliament of Canada and have 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:—

Scheme of arrangement in Schedule confirmed.

1. The scheme of arrangement set out in the Schedule to this Act is hereby ratified and confirmed and declared to be valid and binding upon The Algoma Central and Hudson Bay Railway Company, Algoma Central Terminals, Limited, the respective shareholders and bondholders of

the said Companies, the present and former trustees of the trust deeds securing the first mortgage bonds of the said Companies, The Lake Superior Corporation and all other persons having any interest under said trust deeds or directly or indirectly affected by the said scheme of arrangement in all respects whatsoever as fully and to the same extent as if said scheme of arrangement and each and every clause thereof were set out at length and enacted in this Act and the said Companies and the present trustees of the said trust deeds are hereby authorised and empowered to do and perform all acts, matters and things and to execute and deliver all documents necessary to give full effect to the said scheme of arrangement.

Bonded indebtedness.

2. Notwithstanding anything to the contrary contained in the special Act incorporating The Algoma Central and Hudson Bay Railway Company and amending Acts or in the *Railway Act of Canada*, the bonded indebtedness of the Company shall consist of ten million three hundred and eight thousand five hundred dollars ($10,308,500) of five per cent first mortgage income debenture stock and bonds to be issued and secured in accordance with the said scheme of arrangement, and three hundred and eighteen thousand eight hundred dollars ($318,800) of second mortgage six per cent fifty year gold bonds now issued and outstanding.

Authorized capital.

3. Notwithstanding anything to the contrary contained in the special Act incorporating The Algoma Central and Hudson Bay Railway Company and amending Acts or in the *Railway Act of Canada*, the authorized and issued capital of the Railway Company shall be five hundred thousand dollars ($500,000) of preferred stock divided into one hundred and twenty-five thousand (125,000) shares of the par value of four dollars ($4) each and four million two hundred and seven thousand five hundred and fifty dollars ($4,207,550) of common stock divided into four hundred and twenty thousand seven hundred and fifty-five (420,755) shares of the par value of ten dollars ($10) each and the following rights, privileges and restrictions shall attach to such preferred shares:

(a) The said preferred shares shall carry the right to a non-cumulative preferential dividend at the rate of 5% per annum;

(b) The said preferred shares shall rank both as regards dividend and return of capital in priority to all other shares of the Company but shall not confer any further right to participate in profits or assets;

(c) The holders of such preferred shares shall not have any right of voting at any meeting of shareholders of the Company;

(d) The Company having first given three months' notice in writing of its intention so to do in such manner as the directors may prescribe by resolution is to be at liberty from time to time at its option to redeem the whole or any part of the outstanding preferred shares by paying to the holders thereof the par value thereof, provided that in the event of the Company redeeming at any time less than the whole of the then outstanding preferred shares, the shares to be redeemed shall be determined by drawing lots, such drawing to be made by a person or persons appointed by the directors in such manner as may be determined by resolution of the directors.

The Railway Act to apply.

4. Nothing in this Act contained shall be deemed in any way to impair or restrict the powers of the Board of Railway Commissioners for Canada and all the provisions of the *Railway Act* now applying to the said The Algoma Central and Hudson Bay Railway Company and its railway and undertaking and not inconsistent with the provisions of this Act shall continue to apply to the same.

1916, c. 32, repealed.

5. Chapter thirty-two of the statutes of 1916 is hereby repealed.

SCHEDULE.

THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY.

ALGOMA CENTRAL TERMINALS, LIMITED.
(Incorporated under the Laws of Canada)

SCHEME OF ARRANGEMENT

BETWEEN THE ABOVE COMPANIES, THE HOLDERS OF THE 5 PER CENT. FIRST MORTGAGE GOLD BONDS ISSUED BY SUCH COMPANIES, AND THE LAKE SUPERIOR CORPORATION.

PRELIMINARY.

1. The Loan and Share Capital of THE ALGOMA CENTRAL AND HUDSON BAY RAILWAY COMPANY (hereinafter referred to as "the Railway Company") is as follows:—

LOAN CAPITAL.

5 per cent. First Mortgage 50-Year Gold Bonds	$ 10,080,000
(Hereafter called "the existing Railway Bonds.")	
Guaranteed as to principal and interest by The Lake Superior Corporation.	
6 per cent. Second Mortgage 50-Year Gold Bonds	318,800
(All held by The Lake Superior Corporation.)	
There are also outstanding $288,000 of Equipment Trust Notes which have been guaranteed by the Railway Company as to principal and interest.	

ISSUED SHARE CAPITAL.

5 per cent. Non-Cumulative Preference Stock	5,000,000
(Held as to 60 per cent. on trust by the Committee below referred to, and as to 40 per cent. by other parties.)	
Common Stock	5,000,000
(All owned by The Lake Superior Corporation but with the exception of Directors' qualification shares, held by the Committee below mentioned for voting purposes.)	

2. The Loan and Share Capital of ALGOMA CENTRAL TERMINALS, LIMITED (hereinafter referred to as "the Terminal Company") is as follows:—

LOAN CAPITAL.

5 per cent. First Mortgage 50-Year Gold Bonds	£1,025,900
(Hereafter called "the existing Terminal Bonds.")	
Guaranteed as to principal and interest by The Lake Superior Corporation.	

ISSUED SHARE CAPITAL.

Common Stock	$100,000
(Owned by the Railway Company but with the exception of Directors' qualification shares, held by the Committee below mentioned for voting purposes.)	

3. By a Scheme of Arrangement approved by the holders of the Railway and Terminal Bonds and by The Lake Superior Corporation, and ratified by an Act of the Canadian Parliament in 1916 (hereinafter referred to as "the Scheme of 1916") it was provided *(inter alia)*:—

(i) That as from the 1st June 1914 the joint net earnings as therein defined of the Railway and Terminal Companies in each year should be applied to the following purposes and in the following order of priority:—

(A) In paying to the Terminal Bondholders interest at the rate of 3 per cent. per annum on the existing Terminal Bonds for the year in question and interest at the like rate for any preceding year or years so far as interest thereon to that amount should not have been paid in respect of any such preceding year or years and in recouping to capital account any amounts expended out of capital after the 1st August 1921 in payment of such interest.

(B) In paying interest up to 2 per cent. per annum for the year in question to the Railway Bondholders and interest up to a further 2 per cent. per annum for the year in question to the Terminal Bondholders on their respective holdings of existing Railway and Terminal Bonds *pari passu* as if they were one class of Bond.

(C) In paying interest up to a further 3 per cent per annum for the year in question to the Railway Bondholders on their existing Railway Bonds.

(D) In paying to the Railway Bondholders and the Terminal Bondholders any arrears of interest up to 5 per cent. per annum on their respective holdings of existing Railway and Terminal Bonds *pari passu* in proportion to the amount of the outstanding arrears on each issue.

(E) In providing the sinking fund for the existing Terminal Bonds for the year in question.

(F) In paying to the holders of the existing Railway Bonds further interest up to 1 per cent. per annum for the year in question and to the holders of the existing Terminal Bonds further interest up to one-half per cent. per annum for the year in question *pari passu* as if they were one class of Bond.

(ii) That after the 1st August 1921 1½ per cent should be paid upon the existing Terminal Bonds in each half year, whether or not the joint net earnings might be sufficient to pay the same, and that any interest on the existing Railway Bonds or the existing Terminal Bonds not paid in any year should be cumulative and carried forward to subsequent years, but that, subject as aforesaid, the interest on the said issues of existing Bonds should only be payable if and to the extent that the joint net earnings were sufficient to pay the same.

(iii) That the guarantee by The Lake Superior Corporation of the principal and interest of the existing Railway Bonds and the existing Terminal Bonds should remain in full force and effect notwithstanding the Scheme of 1916 and that The Lake Superior Corporation should not be entitled to set up in answer to a claim under the said guarantee the fact that the interest on the said Bonds was under the Scheme as between the Bondholders and the Railway and Terminal Companies only payable out of joint net earnings but that no holder of existing Railway or Terminal Bonds should be entitled to take any steps to enforce the guarantee endorsed upon his Bonds without the written consent of the Bondholders' Committee below mentioned or the sanction of Extraordinary Resolutions of both the Railway and Terminal Bondholders passed at meetings of such Bondholders.

(iv) That a Bondholders' Committee (hereafter referred to as "the Committee") not exceeding five members should be constituted of whom three were to form a quorum and that the voting rights attached to the Stock of the Railway Company held by The Lake Superior Corporation and to the Stock of the Terminal Company held by the Railway Company should be vested in the Committee so long as the Committee should remain in existence.

(v) That $3,000,000 of Preference Stock of the Railway Company (representing 60 per cent. of the whole) should be issued as fully paid to the Committee or their nominees to be held by them as Trustees for the benefit of the Railway and Terminal Bondholders.

NOTE.—This Stock is held by the Committee on the terms of a Deed Poll dated 26th January 1917 and is represented by Trust Certificates which were issued by the Committee and distributed to the Railway and Terminal Bondholders in 1917.

4. The total arrears of interest accrued on the existing Railway and Terminal Bonds are as follows:—

Railway Bonds to 1st December, 1930...	$8,013,600
Terminal Bonds to 1st February, 1931...	1,759,931
Under the Scheme of 1916 these arrears rank as follows:—	
First, there is payable to the Terminal Bondholders.....	249,636
The balance of the arrears due to the Railway and Terminal Bondholders rank *pari passu* according to the amount of the arrears outstanding but before payment of such arrears there must be recouped to capital account in refund of interest on the existing Terminal Bonds paid out of capital.....	622,240

These arrears are at present accumulating at the rate of $504,000 per annum on the existing Railway Bonds and $99,854 per annum on the existing Terminal Bonds.

5. The Capital of THE LAKE SUPERIOR CORPORATION is as follows:—

LOAN CAPITAL.

First Mortgage Collateral Trust 5 per cent. Bonds.....	$5,278,000
The principal security for these Bonds is the deposit with Trustees of $5,800,000 5 per cent. Purchase Money Bonds of the Algoma Steel Corporation Limited.	

ISSUED SHARE CAPITAL.

Common Stock (no par value shares)....400,000 shares
(Part of a total of 800,000 shares authorised.)

6. The Lake Superior Corporation has guaranteed principal and interest on the following Bonds in addition to the existing Railway and Terminal Bonds:—

First and Refunding Mortgage 5 per cent. Gold Bonds of the Algoma Steel Corporation Limited.

First Mortgage 5 per cent. Bonds of the Algoma Eastern Railway Company.

(The obligation of The Lake Superior Corporation under the guarantee of the latter Bonds has been assumed by the Canadian Pacific Railway Company.)

7. The principal assets of The Lake Superior Corporation are its holdings in the Algoma Steel Corporation Limited (in which it owns the whole of the issued Share Capital and $5,800,000 of 5 per cent. Purchase Money Bonds) and certain

cash and investments (including advances to the Steel Company) representing the proceeds of the sale to the Canadian Pacific Railway Company at $110 per $100 share of the Shares in the Algoma Eastern Railway Company formerly held by The Lake Superior Corporation.

8. It is recognised by all parties that the success of the Railway and Terminal Companies is mainly dependent upon the success of the Algoma Steel Corporation Limited.

9. The Capital of the ALGOMA STEEL CORPORATION LIMITED (hereinafter referred to as "the Steel Company") is as follows:—

LOAN CAPITAL.

5 per cent. Purchase Money Bonds.....	$5,800,000
(Deposited as collateral as above-mentioned.)	
First and Refunding Mortgage 5 per cent. Gold Bonds (outstanding).....	$14,442,680
(Authorised issue $30,000,000.)	

NOTE.—The Purchase Money Bonds of the Steel Company rank as a first charge on a part of the assets of the Steel Company. Subject thereto, the First and Refunding Bonds of the Steel Company are a first charge on the whole of the assets of the Steel Company.

ISSUED SHARE CAPITAL.

7 per cent. Cumulative Preference Stock...	$10,000,000
Common Stock.....	$15,000,000
(The whole of the Share Capital is held by The Lake Superior Corporation with the exception of Directors' qualification shares.)	

SCHEME OF ARRANGEMENT.

1. The Terminal Company shall realise the $900,000 of Bonds and $99,300 of Shares of the Algoma Eastern Terminals Limited held by it and forming part of the security for the existing Terminal Bonds and convert the same into cash and shall apply the cash so raised and the cash to be received from the Railway Company as mentioned in Clause 4 hereof and the necessary additional sum of cash (if any) out of the Terminal Company's own resources in redeeming at 70 per cent. of par 40 per cent. of the principal amount of each existing Terminal Bond outstanding. Each Terminal Bondholder shall accept such payment in full satisfaction of 40 per cent. of the principal amount of the Bonds held by him. Payment as aforesaid will become due within 60 days of the date upon which

this Scheme becomes operative and shall be made against surrender of the Bonds for exchange under the terms of this Scheme, payment in the case of Bonds surrendered for exchange in London, England, being made in sterling and in the case of Bonds surrendered for exchange in Canada in Canadian Dollars, sterling being converted into dollars and vice versa at the fixed rate of exchange of $4.8665 to the £.

2. The Terminal Company shall create a new issue of Debenture Stock and Bonds to be called 5 per cent. First Mortgage Debenture Stock and Bonds (hereafter referred to as "the New Terminal Securities") such Securities to carry interest, be redeemable and be secured in accordance with and confer the rights and privileges specified in Clause 16 hereof.

3. Upon this Scheme becoming operative the holders of the existing Terminal Bonds shall be bound to surrender to the Terminal Company at places in London and Canada to be fixed by the Committee their existing Terminal Bonds and all coupons (other than coupons numbered 1 to 22 inclusive and any further coupon or coupons that may have been declared payable before this Scheme becomes operative) and to accept in exchange therefor and for all arrears of interest on the said Bonds new Terminal Securities for a nominal amount equivalent to the principal amount of the Bonds so surrendered after deducting therefrom the 40 per cent. of the principal amount of such Bonds which is to be redeemed as provided in Clause 1 hereof.

4. The Railway Company shall within 30 days after this Scheme becomes operative pay to the Terminal Company $100,000 in cash and in consideration thereof (A) the rent payable by the Railway Company under the lease of the Terminal properties shall as from the date on which this Scheme becomes operative be reduced by 40 per cent. and all arrears of rent accrued under such lease up to the date on which the Scheme becomes operative shall be cancelled and (B) the Terminal Company shall transfer to the Railway Company freed from the mortgage and charge securing the existing Terminal Bonds the whole of the properties of the Terminal Company at and near Michipicoten.

5. A new Company to be called Algoma Consolidated Corporation Ltd., or by some other name approved by the Directors of The Lake Superior Corporation shall be formed under the Laws of Canada or of one of the Provinces thereof (hereafter called "the Holding Company") which shall be capitalised as follows:—

$2,000,000 7 per cent. Cumulative Preferred Stock.

800,000 Shares of no par value (of which the initial issue under this Scheme will be 600,000 Shares).

The Holding Company shall also create an issue of 5 per cent. Cumulative Income Debenture Stock and Bonds.

The Income Debenture Stock and Bonds of the Holding Company shall carry interest, be redeemable and be secured in accordance with and confer the rights and privileges specified in Clause 17 of this Scheme and the Preferred Stock of the Holding Company shall confer the rights and privileges specified in Clause 18 of this Scheme.

6 *(A)*. The Railway Company shall create a new issue of Debenture Stock and Bonds to be called 5 per cent. First Mortgage Income Debenture Stock and Bonds (hereafter referred to as "the New Railway Securities") which shall carry interest, be redeemable and be secured in accordance with and confer the rights and privileges specified in Clause 15 of the Scheme.

(B) The present Preference and Common Share capital of the Railway Company shall be reorganised and reduced as follows, viz.: The $5,000,000 of 5 per cent. Non-Cumulative Preference Stock shall be reduced to $500,000 of 5 per cent. Non-Cumulative Non-voting Preference Stock redeemable at the option of the Railway Company in whole or part on three months' notice at par and the $5,000,000 of Common Stock shall be converted into 420,755 shares of $10 each.

7. Upon this Scheme becoming operative the holders of the existing Railway Bonds shall be bound to surrender at places in London and Canada to be fixed by the Committee their existing Railway Bonds and all coupons (other than coupons Nos. 1 and 2) and to accept in exchange for each £100, $500 or francs 2,575 of the nominal amount of the Bonds so surrendered and all arrears of interest on such Bonds:—

(A) $300 of the New Railway Securities referred to in Clause 6 of this Scheme;

(B) $150 of the Income Debenture Stock and Bonds of the Holding Company referred to in Clause 5 of this Scheme;

(C) Trust Certificates to be issued as referred to in Clause 11 of this Scheme representing 10 shares of the Common Stock of the Railway Company when reorganised as provided in Clause 6 (B) of this Scheme;

(D) Trust Certificates to be issued as referred to in Clause 12 of this Scheme representing $\frac{1}{20617}$ of 200,000 Shares of Common Stock of the Holding Company;

and so in proportion for any Bond of larger or smaller nominal amount.

8 (A). The Holding Company shall offer to the Shareholders in The Lake Superior Corporation the right to exchange each Common Share of no par value in The Lake Superior Corporation held by them respectively for $5 par value of Preferred Stock and 1 Common Share of no par value of the Holding Company.

(B) The Holding Company shall at the request of The Lake Superior Corporation and at the direction of the Railway Company issue to the holders of existing Railway Bonds the Income Debenture Stock and Bonds referred to in Clause 7 (B) hereof and to the Trustee referred to in Clause 12 hereof 200,000 Common Shares of no par value in the Holding Company as fully paid and in consideration of the issue of such Income Debenture Stock and Bonds the Railway Company shall issue to the Holding Company New Railway Securities to a nominal amount of $4,123,400.

9. In consideration of the holders of the existing Railway and Terminal Bonds agreeing to this Scheme The Lake Superior Corporation shall transfer and the Committee at the request of The Lake Superior Corporation shall transfer to the Trustee specified in Clause 11 of this Scheme 420,755 Shares of the Common Stock of the Railway Company when reorganised as provided in Clause 6 (B) of this Scheme to be held on the trusts and conditions therein referred to.

10. As consideration to the Holding Company for the issue of the Common Shares referred to in Clause 8 (B) hereof The Lake Superior Corporation shall transfer or procure to be issued to the Holding Company the following assets:—

(A) Trust Certificates representing 214,585 Shares of Common Stock of the Railway Company when reorganised as provided in Clause 6 (B) hereof;

(B) $318,800 Second Mortgage 6 per cent. Bonds of the Railway Company;

(C) One-third of the entire interest of The Lake Superior Corporation in The Northern Ontario Lands Corporation, Limited;

(D) One-third of the cash proceeds of sale of the Shares of Algoma Eastern Railway Company or of the investments including advances to the Steel Company representing such proceeds at the date of transfer;

(E) One-third of the entire issued Share Capital of the Steel Company.

10A. As further consideration for the part taken by the Holding Company in carrying out this Scheme, The Lake Superior Corporation shall pay to the Holding Company in each year a sum of $100,000 or such less sum as shall represent the net earnings received by The Lake Superior Corporation in that year in the event of such net earnings being less than $100,000, provided that such obligation by The Lake Superior Corporation to make such payments to the Holding Company shall cease as soon as the New Railway Securities to be received by the Holding Company under this Scheme shall have been disposed of by the Holding Company or so soon as the Holding Company

shall receive in any one year interest amounting to $100,000 or more on such New Railway Securities whichever of these two dates shall be the earlier.

11. 420,755 Shares of the Common Stock in the Railway Company when reorganised as provided in Clause 6 (B) hereof shall be transferred out of the names of the Committe or their nominees into the name of a Canadian Trust Company to be selected by the Committee to be held by such Trust Company as Trustee on the terms of a Trust Deed under which Trust Certificates will be issued by the Trustee to the parties entitled to the same under the terms of this Scheme vesting the beneficial ownership in the said Shares of Common Stock and the proceeds of sale thereof in the holders of such Trust Certificates but subject to the terms of the said Trust Deed. Such Trust Deed shall reserve to the Trustee the voting rights attaching to the said Shares of Common Stock and such voting rights shall until the interest on the New Railway Securities has become a fixed charge be exercised by the Trustee in such manner as the New Committee hereinafter mentioned may direct and after the interest on the New Railway Securities has become a fixed charge then in such manner as the Directors of the Holding Company may direct, with power to the party entitled for the time being to control the said voting power to sell the said Common Stock or any part thereof or to agree to any schemes for the amalgamation, merger, reconstruction or reorganisation of the Railway Company provided that such powers shall be exercisable by the New Committee only with the concurrence of the Directors of the Holding Company. The said Trust Deed shall make provision for enabling the necessary shares required to qualify Directors or to preserve the corporate existence of the Railway Company to be put in the names of a nominee or nominees of the Trustee on such terms as the Trustee may approve or, if necessary, to comply with the law of Canada may provide for the release of such shares from the Trusts of the said Trust Deed. The said Trusts shall continue in force until the said Common Stock has been sold or until the interest on the New Railway Securities has become a fixed charge or until all such securities have been repaid (whichever shall first happen) and shall be terminated as soon as reasonably possible thereafter, and thereupon the Trust property shall be distributed among the holders of the Trust Certificates.

12. The 200,000 Shares of Common Stock of the Holding Company referred to in Clause 8(B) hereof shall be issued to a Canadian Trust Company to be selected by the Committee to be held by such Trust Company as Trustee on the terms of a Trust Deed under which Trust Certificates will be issued by the Trustee to the parties entitled to the same

under the terms of this Scheme vesting the beneficial interest in the said Shares of Common Stock of the Holding Company in the holders of such Trust Certificates subject to the terms of the said Trust Deed. Such Trust Deed shall reserve to the Trustee so long as the said Shares of Common Stock are held by the Trustee the voting rights attaching to the said Shares and such voting rights shall subject as below provided be exercised by the Trustee in such manner as the New Committee may direct with power for the New Committee to agree to any schemes for amalgamation, merger, reconstruction, reorganisation or financing of the Holding Company or the Steel Company. The said Trust Deed shall further compel the Trustee on the instructions of the New Committee or of the Directors of the Holding Company and without the consent or approval of the holders of the Trust Certificates to terminate the Trust at any time. The said Trust Deed shall also reserve to the Directors of The Lake Superior Corporation the right to require by resolution that the voting power on the said Shares of Common Stock of the Holding Company shall with regard to election of Directors of the Holding Company be used as directed by the Directors of The Lake Superior Corporation subject only to the provisions of the next following clause of this Scheme. Failing earlier termination as hereinbefore provided if and when the interest on the New Railway Securities has become a fixed charge or when the New Railway Securities shall have been paid off in full (whichever shall first happen) the Trusts of the said Trust Deed shall be terminated and the Trust property distributed among the holders of the Trust Certificates.

13. Provision shall be made to the satisfaction of the Committee to secure that until the interest on the New Railway Securities shall have become a fixed charge or until all such securities shall have been paid off whichever shall first happen the New Committee shall have the right to be represented on the Boards of the Holding Company The Lake Superior Corporation and of the Steel Company respectively by at least two Directors in the case of each such Company if the total number of Directors of such Company does not exceed eight and otherwise by three Directors one of whom shall in each case be a member of the Executive Committee.

14. Provision shall be made in the Trust Deed referred to in Clause 11 hereof to secure that so long as the New Committee is entitled to control the voting power of the Common Stock of the Railway Company the Holding Company shall have the right to be represented on the Boards of the Railway and Terminal Companies respectively by at least two Directors in the case of each such Company if the total number of Directors of such Company does not

exceed eight and otherwise by three Directors one of whom shall in each case be a member of the Executive Committee.

15. The New Railway Securities shall mature for payment on the 31st day of December 1959 and the total nominal amount of the New Railway Securities to be issued shall be the amount required to be issued for the purposes of this Scheme. The Railway Company shall have the right to repay the whole or any part of the New Railway Securities at par plus accrued interest at any time on three months' notice. Interest on the New Railway Securities shall be payable at the rate of 5 per cent. per annum and shall commence to accrue as from the 31st day of December 1930. Unless and until the Auditors of the Railway Company shall have certified that the net earnings of the Railway Company (including surplus net earnings of the Terminal Company if any beyond the amount required to pay the interest due on the New Terminal Securities) for three consecutive financial years of the Railway Company have been sufficient after providing for depreciation to pay in full the current interest on the New Railway Securities the interest on the New Railway Securities shall only be payable if and to the extent that such net earnings are sufficient to pay the same but such interest shall be cumulative and so long as the same is contingent upon the net earnings as aforesaid the same shall only be payable annually after the accounts of the Railway Company for each year shall have been made up and audited but nothing herein contained shall prevent the Directors of the Railway Company making interim payments if they think it advisable to do so. After the said certificate of the auditors of the Railway Company shall have been given the interest on the New Railway Securities as from the end of the said three financial years shall be payable in any event and shall be so paid half-yearly on the 30th day of June and 31st day of December in each year. Any arrears of interest previously accrued and not paid shall be payable out of any surplus net earnings remaining in any year after providing for the interest payable in respect of that year and before payment of any dividend on any part of the Share Capital of the Railway Company. The New Railway Securities shall be secured by a Trust Deed in favour of a Canadian Trust Company to be approved by the Committee and shall so far as Canadian Law will permit be secured as a First Mortgage and charge upon the assets of the Railway Company other than the properties at and near Michipicoten referred to in Clause 4 hereof which properties shall be excepted from any mortgage or charge created by the said Trust Deed.

16. The New Terminal Securities shall mature for payment on the 31st day of December 1959 and the total nominal amount of the New Terminal Securities to be issued shall be the amount required to be issued for the purposes of this Scheme. The Terminal Company shall have the right to repay the whole or any part of the New Terminal Securities at par plus accrued interest at any time on three months' notice. The interest on the New Terminal Securities shall be payable half-yearly on the 30th day of June and the 31st day of December in each year. The first payment of interest shall be due on whichever of the said dates occurs next after the date on which this Scheme becomes operative and shall be calculated from the date down to which interest at the rate of 3 per cent. per annum on the existing Terminal Bonds shall have been declared payable pursuant to the Scheme of 1916. The New Terminal Securities shall be secured by a Trust Deed in favour of a Canadian Trust Company to be approved by the Committee and shall so far as Canadian Law will permit be secured as a First Mortgage and charge upon the existing assets of the Terminal Company (other than those to be realised or transferred to the Railway Company pursuant to this Scheme) subject to and with the benefit of the lease thereof to the Railway Company as modified pursuant to this Scheme.

17. The Income Debenture Stock and Bonds of the Holding Company shall mature for payment on the 31st day of December, 1959, and the total nominal amount of such Securities to be issued shall be the amount required to be issued for the purposes of this Scheme. The Holding Company shall have the right to repay the whole or any part of the said Securities at par plus accrued interest at any time on three months' notice. The interest on the said Securities shall commence to accrue as from the 31st December, 1930. Unless and until the interest on the New Railway Securities shall have become a fixed charge as provided in Clause 15 hereof the interest on the Income Debenture Stock and Bonds of the Holding Company in respect of any year shall only be payable if and to the extent that the interest in respect of that year received by the Holding Company on the New Railway Securities to be issued to the Holding Company as provided in Clause 8(B) hereof shall be sufficient to provide for the same or to the extent that the Auditors of the Holding Company shall certify that the net Income of the Holding Company is sufficient to pay such interest, whichever be the greater, but such interest shall be cumulative. So long as the said interest is contingent as aforesaid the same shall only be payable annually after the accounts of the Holding Company for each year shall have been made up and audited but nothing herein contained

shall prevent the Directors of the Holding Company making interim payments if they think it advisable to do so and they shall be bound to do so if and to the extent that the interest paid on the New Railway Securities to be issued to the Holding Company as aforesaid shall be sufficient to meet the interest on the said Income Debenture Stock and Bonds of the Holding Company. After the interest on the New Railway Securities shall have become a fixed charge the interest on the Income Debenture Stock and Bonds of the Holding Company shall also become a fixed charge and shall thereafter be payable in any event half-yearly on the 30th day of June and 31st day of December in each year. Any arrears of interest previously accrued and not paid shall be payable out of any surplus net income of the Holding Company remaining in any year after providing for the interest payable on such Debenture Stock and Bonds for that year and before payment of any dividend on any part of the share capital of the Holding Company but subject to making such reserves, not exceeding 50 per cent. of such surplus net income, as the Directors of the Holding Company may think necessary. The Income Debenture Stock and Bonds of the Holding Company shall be secured by a Trust Deed in favour of a Canadian Trust Company to be approved by the Committee and shall be secured as a Specific First Mortgage and charge upon the whole of the New Railway Securities to be issued to the Holding Company as provided in Clause 8 (B) hereof which Securities shall not be sold or realized without the written consent of the Trustee of the Trust Deed securing the Income Debenture Stock and Bonds of the Holding Company. Save as aforesaid the Income Debenture Stock and Bonds of the Holding Company will not be secured by any charge upon the assets of the Holding Company. The said Trust Deed shall also provide that so long as any of the Income Debenture Stock and Bonds of the Holding Company are outstanding the Holding Company shall not apply any part of its assets in redeeming or purchasing any Preferred Stock of the Holding Company and that no dividend on such Preferred Stock or on any other Share Capital of the Holding Company shall be paid so long as any interest on the Income Debenture Stock and Bonds of the Holding Company is accrued due and unpaid.

18. The Preferred Stock of the Holding Company shall confer upon the holders thereof the right to a fixed cumulative preferential dividend at the rate of 7 per cent. per annum, commencing from the 31st day of December, 1930, and on a winding-up to repayment of capital with any arrears or deficiency of the said dividend but no further rights to participate in profits or assets and the said Stock shall be preferential both for dividend and capital over the

Common Stock. Power shall be reserved to the Holding Company to redeem the whole or any part of the said Preferred Stock at par plus accrued dividend or to purchase the same at or below that price. The Preferred Stock shall not confer upon the holders thereof any right to attend or vote at any General Meeting of the Holding Company.

19. The Trust Deeds to secure the New Railway and Terminal Securities and the Income Debenture Stock and Bonds of the Holding Company shall respectively contain appropriate provisions for keeping in both England and Canada Registers of the said Securities and for enabling any holder registered on one Register to transfer to another and for enabling holders of Bonds against surrender of the same to receive Debenture Stock of an equivalent amount and for enabling holders of Debenture Stock on surrender of Debenture Stock equivalent to one or more Bonds to require delivery to them of Bearer Bonds for an equivalent amount. Any Bondholder or Debenture Stockholder requiring such exchange shall pay all expenses of and incident thereto including stamp taxes (if any) and any fraction of £1 or $1 resulting from any such exchange shall be ignored.

20. The principal and interest of the New Railway Securities of the New Terminal Securities and of the Income Debenture Stock and Bonds of the Holding Company shall be payable at the option of the holder either in Sterling in London or in Canadian Gold Dollars in Montreal Canada, at the fixed rate of exchange of $4.8665 to the £ except that in the case of Registered Debenture Stock principal and interest in respect of Debenture Stock registered on the Canadian Register shall be payable in Dollars and principal and interest in respect of Debenture Stock registered on the Register in England shall be payable in Sterling. The said Securities shall respectively be issued in such denominations and expressed in Sterling or Dollars as may be convenient for the purpose of giving effect to the issue and exchange of the said respective Securities pursuant to the provisions of this Scheme and both principal and interest shall in all cases be payable without deduction for any tax or taxes which the Railway Company the Terminal Company or the Holding Company as the case may be may be required or permitted to pay thereon or retain therefrom under any present or future law of the Dominion of Canada or of any Province or Municipality thereof.

21. The New Railway and Terminal Securities shall not be guaranteed as to either principal or interest by The Lake Superior Corporation.

22. Any holder of existing Bonds of the Railway Company or of the Terminal Company whose existing Bonds are not stamped in accordance with English Law or who desires

to receive in exchange Bearer Bonds for any of the New Securities to which he may be entitled under the provisions of this Scheme shall be bound to carry out the exchange and accept delivery of the New Securities in Canada unless he shall on making the exchange in London pay to the Company concerned all stamp duties payable under English Law.

23. If any Bondholder is unable to surrender any coupon which should be surrendered pursuant to this Scheme he shall at his own expense give to the Railway or Terminal Company as the case may be and to The Lake Superior Corporation and (if required) to the Trustee of the Trust Deed under which such coupon was issued an indemnity satisfactory to them as a condition of receiving the New Securities to which he may be entitled under this Scheme.

24. On this Scheme becoming operative the existing Terminal and Railway Bonds and coupons to be surrendered shall cease to confer upon the holders thereof any right whatever other than a right to receive the cash to be paid and/or the New Securities to be issued in respect thereof, the whole, as provided by this Scheme and the Coupons Nos. 1 to 22 inclusive mentioned in Clause 3 hereof and the Coupons Nos. 1 and 2 mentioned in Clause 7 hereof shall cease to confer upon the holders thereof any right whatever other than a right to receive against surrender of such respective coupons out of the moneys in the hands of the Committee or the Terminal or Railway Company as the case may be appropriated for that purpose payment of the amounts of interest on the existing Terminal Bonds or the existing Railway Bonds declared payable in respect of such respective coupons prior to the date on which this Scheme became operative.

25. The Trustees of the Deeds of Mortgage and Trust securing the existing Railway and Terminal Bonds shall if required by the Committee or by the Directors of The Lake Superior Corporation (subject to payment of their remuneration and proper costs, charges and expenses, but irrespective of whether the existing Bonds and coupons have been surrendered as provided in this Scheme) surrender and cancel all mortgages and charges securing such Bonds, and the Railway and Terminal Companies shall respectively execute and deliver new Deeds of Mortgage and Trust to secure the New Railway and Terminal Securities as provided by this Scheme.

26. Any holder of a Railway or Terminal Bond who has not obtained the new coupon sheets issued pursuant to the Scheme of 1916 shall surrender all coupons which he should have surrendered pursuant to the Scheme of 1916 and shall be entitled thereupon to receive in cash out of

the funds in the hands of the Committee or the Railway or Terminal Companies as the case may be any interest declared payable in respect of such Bonds prior to the date on which this Scheme became operative.

27. The Railway and Terminal Bondholders shall accept the cash and/or new Securities to which they are respectively entitled under the terms of this Scheme in full satisfaction of all claims against the Railway or Terminal Companies and against The Lake Superior Corporation in respect of its guarantees of the Railway and Terminal Bonds whether in the Deeds of Mortgage and Trust securing such Bonds or as endorsed upon the said Bonds and whether as originally given or as modified by the Scheme of 1916 and in respect of its guarantees of principal and interest whether now due or hereafter to become due on such Bonds, and The Lake Superior Corporation shall, in consideration of carrying out the provisions of this Scheme binding on it, be released from all liability, both present and future, in respect of its said guarantees, which guarantees shall on the carrying out by The Lake Superior Corporation of its obligations under Clauses 8(B), 9 and 10 of this Scheme, and on the carrying out by the Holding Company of its obligations under Clause 8(B) of this Scheme, cease to have any further effect. Pending the carrying out of the said respective obligations and provided the same is done within the time limited by Clause 36 of this Scheme, no Bondholder nor the Trustees for the Railway or Terminal Bondholders shall be entitled to take any action against The Lake Superior Corporation in respect of its liability on the said guarantees or either of them.

28. The Lake Superior Corporation shall not make any claim against the Railway Company and/or the Terminal Company and/or against any holder of the existing Railway or Terminal Bonds to be subrogated to the rights of the Bondholders in respect of any part of the consideration provided by the Lake Superior Corporation as referred to in this Scheme, or any other claim of any kind whatsoever.

29. The remuneration and proper costs, charges and expenses of the Trustees of the Trust Deeds securing the existing Railway and Terminal Bonds and the proper costs of the Railway and Terminal Companies and all the costs, charges and expenses incurred and to be incurred by the Committee of and incident to the preparation and carrying into effect of this Scheme shall be paid by the Railway Company. The certificate of the Committee as to the amount of any such remuneration, costs, charges and expenses shall be conclusive and the same shall be allocated to capital or as part of the working expenditure as the Board of the Railway Company may determine. The

Lake Superior Corporation shall repay 60 per cent. of such remuneration, costs, charges and expenses to the Railway and Terminal Companies but so that its liability under this clause shall be limited to £15,000.

30. Upon this Scheme becoming operative and upon the execution by the Railway and Terminal Companies of the Trust Deeds to secure the New Railway and Terminal Securities all mortgages and charges upon any of the assets of the Railway and Terminal Companies to secure the existing Railway or Terminal Bonds shall be conclusively deemed to have been released and discharged and the Trust Deeds securing the existing Railway and Terminal Bonds shall no longer be of any force or effect. Without prejudice to the foregoing provision all necessary documents shall be executed by the Trustees of the said Trust Deeds, the Railway Company, the Terminal Company, The Lake Superior Corporation and any other parties, whether by way of modification or cancellation of existing documents or otherwise for carrying this Scheme (with such modifications if any as may be imposed or approved by the Parliament of Canada or by the Legislature of the Province of Ontario) into effect. The Committee may approve what documents are required to give effect to this Scheme. Any document executed to give effect to this Scheme which is in a form approved by the Committee, or any action taken at the request or with the approval of the Committee to carry out this Scheme, shall be deemed to be in order and to be in accordance with the provisions of this Scheme, and the said Trustees, The Railway and Terminal Companies, The Lake Superior Corporation, the Holding Company, and the Committee executing or approving any such document or taking any such action, shall be protected from liability accordingly. In this Scheme the words "the Committee" shall mean a majority of the members of the Committee.

31. It shall be a condition of the right of any Railway or Terminal Bondholder to participate in the benefits of this Scheme that he shall surrender when required by the Committee and at places to be appointed by the Committee his existing Railway or Terminal Bonds and coupons for exchange as aforesaid, but this Scheme is not to be conditional upon the said Bonds, and coupons being so surrendered but (subject as below provided) shall be binding upon all holders of the said Bonds whether surrendered or not.

32. The powers of the Committee shall cease at some date to be determined by the Committee when they are satisfied that all necessary arrangements have been made and that all necessary documents have been executed to

carry out this Scheme. The Committee shall be entitled to be paid by the Railway Company for their services in negotiating and carrying into effect this Scheme reasonable remuneration to be agreed between the Committee and the Directors of the Railway Company such remuneration to be charged as part of the working expenses of the Railway Company.

33. After this Scheme has become operative the Scheme of 1916 shall cease to have effect but so that this Clause shall not affect the continuation of the Committee and the exercise of its powers for the purposes of carrying out and giving effect to this Scheme, but only to the extent that the Committee may deem necessary for that purpose.

34. The expression "the New Committee" shall mean a committee to represent the holders of the New Railway Securities which shall be constituted by the Trust Deed securing the New Railway Securities, which Trust Deed shall lay down how such committee is to be constituted and remunerated, how vacancies are to be filled and how the proceedings of the New Committee are to be conducted and regulated. Provided always that the first members of the New Committee shall be those members of the Committee in office at the date when this Scheme shall become operative and that power shall be reserved to the holders of the New Railway Securities at a meeting of such holders duly convened and held in accordance with provisions to be inserted in the Trust Deed securing the New Railway Securities to remove or appoint members of the New Committee and to amend any of the provisions of such Trust Deed relating to the matters above mentioned. The New Committee shall remain in office until the interest on the New Railway Securities has become a fixed charge or until the New Railway Securities have been repaid, whichever shall first happen, whereupon the powers of the New Committee shall cease.

35 (A). The expression "net earnings" as applied to the Railway Company shall mean the gross earnings and receipts of the Railway Company (including any surplus earnings of the Terminal Company remaining after meeting the obligations of the Terminal Company in respect of the New Terminal Securities and other outgoings) from all sources on revenue account as distinguished from capital account less all working expenditure as defined by the Railway Act of Canada and less the remuneration and expenses of the New Committee and such sums for expenses depreciation contingencies or otherwise as may be agreed between the Directors of The Lake Superior Corporation and the Directors of the Railway Company or as failing agreement may be settled by a single Arbitrator to be appointed by the President for the time being of the Dominion Association of Chartered Accountants (of Canada).

The certificate of the Auditors of the Railway Company as to the net earnings of the Railway Company of any year shall be conclusive.

(B) The expression "net income" as applied to the Holding Company shall mean the gross earnings and receipts of the Holding Company from all sources on revenue account as distinguished from capital account less all operating and administration expenses properly chargeable to revenue and less interest and Sinking Fund (up to 2 per cent. of their par value) payable in respect of any debts or obligations of the Holding Company other than the Income Debenture Stock and Bonds of the Holding Company and less a reasonable sum for any other expenses depreciation contingencies or otherwise to be agreed between the New Committee and the Directors of the Holding Company or failing agreement to be settled by a single Arbitrator to be appointed by the President for the time being of The Dominion Association of Chartered Accountants (of Canada).

(C) In the case both of the Railway Company and the Holding Company the Board of Directors shall with the approval of the New Committee be entitled to carry forward to the following year any sum not exceeding 1 per cent. of the total amount of the New Railway Securities or the Income Debenture Stock and Bonds of the Holding Company for the time being outstanding as the case may be instead of applying such sum in payment of interest under this Scheme.

(D) If The Lake Superior Corporation shall be placed in liquidation or shall be dissolved then any right which under the provisions of this Scheme is to be exercised or any consent or approval which under such provisions is to be given by the Directors of The Lake Superior Corporation shall thereafter be exercised or given by the Directors of the Holding Company.

36. This Scheme shall only become operative:—

(A) When all necessary resolutions of the Shareholders of the Railway and Terminal Companies and of any class of such Shareholders shall have been passed.

(B) When there shall have been deposited with the Committee for exchange under this Scheme 75 per cent. in nominal value of all the existing Bonds of both the Railway and Terminal Companies or such smaller percentage of either or both of the said Bond issues as may be approved by the Committee and the Directors of The Lake Superior Corporation.

(C) When arrangements satisfactory to the Committee shall have been made for the sale of the Bonds and Shares of the Algoma Eastern Terminals Limited

referred to in Clause 1 hereof for a sum approved by the Committee such approval not to be withheld in the case of a price of par plus accrued interest or any higher price.

(D) When the same has been approved by the Railway and Terminal Bondholders by Extraordinary Resolutions passed at meetings of such Bondholders summoned and held pursuant to the provisions of the Trust Deeds securing the existing Railway and Terminal Bonds and provided that a Certificate by the Chairman of the respective meetings shall be conclusive evidence of the due passing thereat of the said respective Resolutions.

(E) When the same has been approved by a Resolution passed at a meeting of the Directors of The Lake Superior Corporation duly convened and held, and a copy of such Resolution certified true by the Secretary under the Seal of The Lake Superior Corporation has been delivered to the Committee.

(F) When the holders of at least 75 per cent. or such smaller percentage as may be approved by the Committee and the Directors of The Lake Superior Corporation of the Shares of The Lake Superior Corporation shall have deposited their said Shares with the Holding Company or with a Trust Company approved by the Committee for exchange for Preferred Stock and Common Shares of the Holding Company as provided in Clause 8 (A) of this Scheme as to which a certificate by the Secretary of the Holding Company or by the said Trust Company as the case may be shall be conclusive evidence.

(G) When an Act of the Parliament of Canada and (if so required by the Directors of The Lake Superior Corporation or the Committee) of the Legislature of the Province of Ontario has been obtained confirming this Scheme.

(H) When the Committee shall certify that they are satisfied that the aforesaid conditions have been complied with and that the Holding Company has been formed. For the purposes of this clause the certificate of a Canadian lawyer selected by the Committee and approved by the Directors of The Lake Superior Corporation that proper releases of all of the mortgages and charges securing the existing Railway and Terminal Bonds have been deposited and registered at the appropriate offices shall be taken as conclusive evidence that the provisions of Clause 25 hereof have been complied with so far as the surrender and cancellation of all mortgages and charges securing the said respective Bonds is concerned.

And unless the above conditions shall have been complied with not later than the 30th day of April, 1931, or such later date as may be agreed in writing between the Committee and the Directors of The Lake Superior Corporation, this Scheme shall be void and of no effect, and all parties shall be remitted to their original rights as if this Scheme had never been prepared.

37. In the event of any discrepancy between the English and French texts of this Scheme the English text shall prevail.

Dated 25th November, 1930.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL E.

An Act with respect to Hospital Sweepstakes.

Read a first time, Wednesday, 6th May, 1931.

Honourable Mr. BARNARD.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27566 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL E.

An Act with respect to Hospital Sweepstakes.

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 "*Hospitals Sweepstakes Act.*"

Attorney-General of any province may authorize sweepstakes for hospital within that province.

2. Notwithstanding any law to the contrary and notwithstanding anything to the contrary contained in any other Act, it shall be lawful from time to time for the Attorney-General of any province in which the same is to be conducted to authorize by a certificate under his hand the conduct by any person or persons therein named (hereinafter referred to as "the Committee") of a sweepstakes for the purpose of raising money for the benefit of one or more hospitals within such province.

Attorney-General may make regulations.

Powers defined.

3. (1) By such certificate the Attorney-General may make such regulations, not inconsistent with the spirit of this Act, as he considers necessary or advisable; and, without limiting the generality of the foregoing, the power of the Attorney-General to make regulations under this section shall extend to:—

(a) Specifying the hospital or hospitals to be benefited by the sweepstakes and specifying in what amount or in what proportion each such hospital shall be benefited;

(b) Specifying the person or persons to whom the moneys to be applied for the benefit of such hospital or hospitals shall be paid and in what way they shall be applied;

(c) Specifying the event or events upon which the winner or winners of the sweepstakes shall be determined and when and where and in what manner the winner or winners shall be determined;

(d) Specifying when the sale of tickets may commence and when it must cease;

(e) Specifying the price at which each ticket shall or may be sold;

(f) Specifying the form and contents of the tickets to be sold;

(g) Specifying what proportion of or what amount out of the proceeds of the sale of tickets shall be applied

(i) for the benefit of the hospital or hospitals;

(ii) in defraying the expenses of the conduct of the sweepstakes;

(iii) in prizes;

(h) Specifying what may be allowable as expenses of the conduct of the sweepstakes;

(i) Specifying how many prizes there shall be and what proportion or amount of the moneys available for prizes shall be allocated to each prize; and providing for the division of the moneys available for prizes into equal or unequal units; and specifying when and where and in what manner the prizes shall be paid to the winners;

(j) Providing for the supervision of the conduct of the sweepstakes and the sale of tickets therein and for the custody of the moneys received in respect thereof and for the auditing of the accounts thereof and for the payment of the expenses occasioned by such supervision and auditing out of the moneys to be applied in defraying the expenses of the conduct of the sweepstakes;

(k) Specifying by what member or members or by what employee or employees the Committee may act in carrying out any of its powers in relation to the conduct of the sweepstakes;

(l) Specifying the places, terms and conditions which the Committee shall specify in exercising its powers under section four hereof.

Official gazette.

(2) Every certificate given under this Act shall forthwith after being issued be published by the Committee in one issue of the official gazette for the province and evidence of such certificate may be given in any court in Canada by a production of a copy of such official gazette purporting to contain a copy of such certificate.

Evidence.

Authority to sell tickets for sweepstakes.

4. (1) It shall be lawful for any person thereunto authorized in writing by the Committee to sell anywhere in Canada tickets in the sweepstakes authorized by the certificate.

Agents.

(2) It shall be lawful for any person authorized in like manner to act anywhere in Canada as the agent of the Committee for the distribution of tickets, the receipt of moneys and the authorization of persons to sell tickets.

Agent outside of Canada.

(3) It shall be lawful for the Committee in like manner to authorize any person outside Canada to sell tickets or to act as its agent as aforesaid.

Committee may specify terms and conditions upon which agent may sell tickets or act as agent.

(4) By any such writing the Committee may specify the places and manner in which and the terms and conditions upon which the person named in the writing may sell tickets or act as the agent of the Committee as the case may be.

Conducting sweepstakes contrary to regulations.

5. Every person conducting an authorized sweepstakes otherwise than in accordance with the regulations prescribed in the certificate and every authorized person acting as the Committee's agent or selling tickets otherwise than in accordance with such regulations and with the provisions of the Committee's authorization shall be guilty of an indictable offence and liable to two years' imprisonment and to a fine not exceeding two thousand dollars; but no commission of such an offence and no other irregularity in the conduct of a sweepstakes for the conduct of which a certificate has been granted or in the sale of tickets for such sweepstakes shall render such sweepstakes or the purchase of tickets therein illegal or void.

Penalty.

Ss. 3 of s. 236, c. 36, R.S. 1927, repealed.

6. Subsection three of section two hundred and thirty-six of the *Criminal Code*, chapter thirty-six of *The Revised Statutes of Canada, 1927*, is repealed.

The subsection to be repealed reads as follows:—

"3. Every sale, loan, gift, barter or exchange of any property, by any lottery, ticket, card or other mode of chance depending upon or to be determined by chance or lot, is void, and all property so sold, lent, given, bartered or exchanged, is liable to be forfeited to any person who sues for the same by action or information in any court of competent jurisdiction.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL F.

An Act respecting The Canadian Woodmen of the World.

Read a first time, Wednesday, 6th May, 1931.

Honourable Mr. GORDON.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
25458 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL F.

An Act respecting The Canadian Woodmen of the World.

Preamble, 1923, c. 101.

WHEREAS by chapter one hundred and one of the statutes of 1923, the powers of The Canadian Woodmen of the World, hereinafter called "the Order," were defined, and the said Order has by its petition represented that it desires to extend its powers, 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:—

Short title.

1. This Act may be cited as *The Canadian Woodmen of the World Act, 1931.*

1923, c. 101, s. 11, amended.

2. Section eleven of chapter one hundred and one of the statutes of 1923, is hereby amended by adding thereto as sub-section (3), the following:—

"(3) In addition to the powers granted in the said section, the Executive Council shall have power to allocate such portions of the surplus monies in the funds of the Order, as may be recommended by the Actuary of the Order, to the general fund of the Order or to policy holders by way of bonus or otherwise: Provided that such allocation shall not be made to an extent likely to endanger the solvency of the Mortuary Funds of the Order."

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL G.

An Act to amend the Criminal Code as regards the use of force to prevent escapes by flight.

Read a first time, Friday, 8th May, 1931.

Honourable Mr. LYNCH-STAUNTON.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27761 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL G.

An Act to amend the Criminal Code as regards the use of force to prevent escapes by flight.

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

Use of force by peace officers and their assistants when person to be arrested takes to flight.

1. Section forty-one of the *Criminal Code*, chapter thirty-six of *The Revised Statutes, 1927*, is hereby repealed and the following section is substituted therefor:—

"**41.** Every peace officer proceeding lawfully to arrest, with or without warrant, any person for any offence for which the offender may be arrested without warrant, and every one lawfully assisting in such arrest, is justified, if the person to be arrested takes to flight to avoid arrest, in using such force as may be necessary to prevent his escape by such flight, unless such escape can be prevented by reasonable means in a less violent manner, if such force is neither intended nor likely to cause death or grievous bodily harm."

Explanatory Note.

The section to be repealed reads as follows:—

"**41.** Every peace officer proceeding lawfully to arrest, with or without warrant, any person for any offence for which the offender may be arrested without warrant, and every one lawfully assisting in such arrest, is justified, if the person to be arrested takes to flight to avoid arrest, in using such force as may be necessary to prevent his escape by such flight, unless such escape can be prevented by reasonable means in a less violent manner."

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL H

An Act respecting The Railway Employees Casualty Insurance Company.

Read a first time, Wednesday, 13th May, 1931.

Honourable Mr. WHITE
(Pembroke)

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

26694

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL H.

An Act respecting The Railway Employees Casualty Insurance Company.

WHEREAS The Railway Employees Casualty Insurance Company has by its petition prayed that an Act be passed extending the time during which the Minister of Finance may grant to the said company the licence to carry on business, 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 the House of Commons of Canada, enacts as follows:—

Extension of time.

1. Notwithstanding anything in the *Insurance Act*, chapter one hundred and one of *The Revised Statutes of Canada, 1927*, or in the Act incorporating The Railway Employees Casualty Insurance Company, chapter eighty-two of the statutes of 1929, the said chapter eighty-two of the statutes of 1927 shall be deemed not to have expired and ceased to be in force after the 30th day of April, 1931, but to have continued and to be in force for all purposes thereof whatsoever until the first day of May, 1933, and the Minister of Finance may at any time not later than the 30th day of April, 1933, and subject to all other provisions of the *Insurance Act*, grant to the said company the licence to carry on business.

R.S., c. 101.

Limitation.

2. If the Company has not obtained the said licence before the first day of May, 1933, the said chapter eighty-two of the statutes of 1929 shall then expire and cease to be in force thereafter, except for the sole purpose of winding up the Company's business, but otherwise shall remain in full force and effect for all purposes thereof whatsoever.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL I.

An Act for the relief of Agnes Sarah Evelyn Ballard McNaught.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24043 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL I.

An Act for the relief of Agnes Sarah Evelyn Ballard McNaught.

Preamble.

WHEREAS Agnes Sarah Evelyn Ballard McNaught, residing at the city of Montreal, in the province of Quebec, wife of John Charles Kirkpatrick McNaught, broker, 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 June, A.D. 1924, at the city of Toronto, in the province of Ontario, she then being Agnes Sarah Evelyn Ballard, 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 peittion be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Agnes Sarah Evelyn Ballard and John Charles Kirkpatrick McNaught, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Agnes Sarah Evelyn Ballard may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Charles Kirkpatrick McNaught had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL J.

An Act for the relief of Dorothy Helen Marie Debnam Almon.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24154 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL J.

An Act for the relief of Dorothy Helen Marie Debnam Almon.

Preamble.

WHEREAS Dorothy Helen Marie Debnam Almon, residing at the city of Montreal, in the province of Quebec, wife of Eric Brian Almon, salesman, who is domiciled in Canada and formerly resided at the said city, has by her petition alleged that they were married on the thirtieth day of June, A.D. 1917, at the city of Portsmouth, in the county of Portsmouth, England, she then being Dorothy Helen Marie Debnam, 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 Helen Marie Debnam and Eric Brian Almon, 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 Helen Marie Debnam may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Eric Brian Almon had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL K.

An Act for the relief of Rosa Maud Thomson Checketts.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26187 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL K.

An Act for the relief of Rosa Maud Thomson Checketts.

Preamble.

WHEREAS Rosa Maud Thomson Checketts, residing at the city of Westmount, in the province of Quebec, wife of George Checketts, machinist, 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-seventh day of September, A.D. 1905, at the said city of Montreal, she then being Rosa Maud Thomson, 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 Rosa Maud Thomson and George Checketts, 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 Rosa Maud Thomson may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said George Checketts had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL L.

An Act for the relief of Mary Ellen Margaret Montague Burrows.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24060 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL L.

An Act for the relief of Mary Ellen Margaret Montague Burrows.

Preamble.

WHEREAS Mary Ellen Margaret Montague Burrows, residing at the city of Montreal, in the province of Quebec, wife of Jack Beresford Burrows, agent, 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 August, A.D. 1925, at the city of Westmount, in the said province, she then being Mary Ellen Margaret Montague, 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 Ellen Margaret Montague and Jack Beresford Burrows, 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 Ellen Margaret Montague may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Jack Beresford Burrows had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL M.

An Act for the relief of Olive Hamley Fraser Mann.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24907 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL M.

An Act for the relief of Olive Hamley Fraser Mann.

Preamble.

WHEREAS Olive Hamley Fraser Mann, residing at the city of Sherbrooke, in the province of Quebec, merchant, wife of James Hedley Mann, merchant, 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 twentieth day of April, A.D. 1921, at the said city of Montreal, she then being Olive Hamley Fraser, 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 Olive Hamley Fraser and James Hedley Mann, 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 Olive Hamley Fraser, may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said James Hedley Mann had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL N.

An Act for the relief of Eleanor Fritz Lawson.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26044 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL N.

An Act for the relief of Eleanor Fritz Lawson.

Preamble.

WHEREAS Eleanor Fritz Lawson, residing at the city of Montreal, in the province of Quebec, domestic servant, wife of Holger Lauritz Lawson, repairer of musical instruments, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the third day of April, A.D. 1928, at the said city, she then being Eleanor Fritz, 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 Fritz and Holger Lauritz Lawson, 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 Fritz may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Holger Lauritz Lawson had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL O.

An Act for the relief of Florence Marshall.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
2 055 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL O.

An Act for the relief of Florence Marshall.

Preamble.

WHEREAS Florence Marshall, residing at the city of Montreal, in the province of Quebec, hairdresser, wife of Christopher Marshall, railway porter, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the fourth day of October, A.D. 1913, at the city of Toronto, in the province of Ontario, she then being Florence Springer, 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 Florence Springer and Christopher Marshall, 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 Florence Springer may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Christopher Marshall had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL P.

An Act for the relief of Ellen Jane Easton Graham.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24052 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL P.

An Act for the relief of Ellen Jane Easton Graham.

Preamble.

WHEREAS Ellen Jane Easton Graham, residing at the city of Montreal, in the province of Quebec, wife of Henry Arthur Graham, accountant, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the fourth day of February, A.D. 1919, at the city of London, England, she then being Ellen Jane Easton, 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 Ellen Jane Easton and Henry Arthur Graham, 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 Ellen Jane Easton may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Henry Arthur Graham had not been solemnized

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Q.

An Act for the relief of Gordon Aaron.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24045 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Q.

An Act for the relief of Gordon Aaron.

Preamble.

WHEREAS Gordon Aaron, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, tailor, has by his petition alleged that on the sixteenth day of April, A.D. 1925, at the said city, he and Very Webb, 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 Gordon Aaron and Very Webb, 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 Gordon Aaron may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Very Webb had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL R.

An Act for the relief of Rita Margaret Mary Longmore.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24048 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL R.

An Act for the relief of Rita Margaret Mary Longmore.

Preamble.

WHEREAS Rita Margaret Mary Longmore, residing at the city of Montreal, in the province of Quebec, stenographer, wife of Samuel Longmore, commercial traveller, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the second day of October, A.D. 1923, at the said city, she then being Rita Margaret Mary Wall, 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 Rita Margaret Mary Wall and Samuel Longmore, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Rita Margaret Mary Wall may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Samuel Longmore had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL S.

An Act for the relief of Joseph Norman Berger.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24053 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL S.

An Act for the relief of Joseph Norman Berger.

Preamble.

WHEREAS Joseph Norman Berger, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, salesman, has by his petition alleged that on the nineteenth day of March, A.D. 1927, at the said city, he and Isabel Gertrude Bowie, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Joseph Norman Berger and Isabel Gertrude Bowie, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Joseph Norman Berger may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Isabel Gertrude Bowie had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL T.

An Act for the relief of Carl Vohwinkel.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24054 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL T.

An Act for the relief of Carl Vohwinkel.

Preamble.

WHEREAS Carl Vohwinkel, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, civil engineer, has by his petition alleged that on the fourth day of April, A.D. 1912, at the village of Delhaven, in the county of Kings, in the province of Nova Scotia, he and Augusta Victoria Sporleder, who was then of the said village, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Carl Vohwinkel and Augusta Victoria Sporleder, 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 Carl Vohwinkel may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Augusta Victoria Sporleder had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL U.

An Act for the relief of Joan Marguerite Loggie.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24058 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL U.

An Act for the relief of Joan Marguerite Loggie.

Preamble.

WHEREAS Joan Marguerite Loggie, residing at the village of Martin, in the municipal borough of Salisbury, Wiltshire, England, cake maker, wife of John Miller Loggie, artist, 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-fourth day of January, A.D. 1920, at the city of Newark, in the state of New Jersey, one of the United States of America, she then being Joan Marguerite Fison, 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 Joan Marguerite Fison and John Miller Loggie, 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 Joan Marguerite Fison may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Miller Loggie had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL V.

An Act for the relief of Alice Boyne Ostiguy.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL V.

An Act for the relief of Alice Boyne Ostiguy.

Preamble.

WHEREAS Alice Boyne Ostiguy, residing at the city of Montreal, in the province of Quebec, dressmaker, wife of Bernier Ostiguy, advocate, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-seventh day of July, A.D. 1925, at the city of New York, in the state of New York, one of the United States of America, she then being Alice Boyne Murphy, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Alice Boyne Murphy and Bernier Ostiguy, 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 Boyne Murphy may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Bernier Ostiguy had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL W.

An Act for the relief of Ruth Rosenberg.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24057 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL W.

An Act for the relief of Ruth Rosenberg.

Preamble.

WHEREAS Ruth Rosenberg, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of David Lewis Rosenberg, salesman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty third day of June, A.D. 1920, at the said city, she then being Ruth Sisenwain, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Ruth Sisenwain and David Lewis Rosenberg, 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 Sisenwain may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said David Lewis Rosenberg had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL X.

An Act for the relief of Eileen Sybil Wolfe.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24056 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL X.

An Act for the relief of Eileen Sybil Wolfe.

Preamble.

WHEREAS Eileen Sybil Wolfe, residing at the city of Montreal, in the province of Quebec, wife of Gerald Wolfe, clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-eighth day of May, A.D. 1929, at the said city, she then being Eileen Sybil Fels, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Eileen Sybil Fels and Gerald Wolfe, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Eileen Sybil Fels may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Gerald Wolfe had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Y.

An Act for the relief of Helen Borland Beattie MacNicol.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24049 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Y.

An Act for the relief of Helen Borland Beattie MacNicol.

Preamble.

WHEREAS Helen Borland Beattie MacNicol, residing at the city of Montreal, in the province of Quebec, bank clerk, wife of Robert MacNicol, book-keeper, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the seventh day of June, A.D. 1924, at the city of Lachine, in the said province, she then being Helen Borland Beattie, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Helen Borland Beattie and Robert MacNicol, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Helen Borland Beattie may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Robert MacNicol had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Z.

An Act for the relief of Lillian Freedman Guttman.

Read a first time, Wednesday, 20th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24047 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Z.

An Act for the relief of Lillian Freedman Guttman.

Preamble.

WHEREAS Lillian Freedman Guttman, residing at the city of Montreal, in the province of Quebec, bookkeeper, wife of Gerson Guttman, accountant, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eighth day of February, A.D. 1920, at the said city, she then being Lillian Freedman, 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 Lillian Freedman and Gerson Guttman, 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 Lillian Freedman may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Gerson Guttman had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL A[1].

An Act to provide for Alien Identification Cards.

Read a first time, Wednesday, 20th May, 1931.

Honourable Mr. CASGRAIN.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
28566 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL A[1].

An Act to provide for Alien Identification Cards.

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 Alien Identification Card Act, 1931.*

Alien shall obtain identification card.

2. Every alien residing in the Dominion of Canada, who shall have attained his sixteenth birthday on or before the .....day of.....1931, shall obtain a card of identification on that day in a manner at such place to be prescribed by regulations of the Governor-in-Council, and any one on attaining the age of sixteen shall apply for such card within one week of attaining that age.

Penalty.

Failure to apply for such card on the date prescribed or within the time mentioned, shall be subject to a penalty of a fine of twenty dollars or to imprisonment for any term not exceeding thirty days or to both such fine and imprisonment.

Identification. How effected.

3. For the purpose of effecting the identification aforesaid, the.....of any county, city town or other limits, is hereby appointed to attend to the issuance of identification cards to all who present themselves upon the prescribed day, and such cards may be issued at any time between the hours of nine o'clock in the morning and six o'clock at night.

Evidence.

4. A card of identification in Form "A" granted under section three of this Act shall be *primâ facie* evidence of its contents, and of the signature and photograph of the person to whom it purports to be granted.

False statement.

5. Any person who knowingly makes any false statement of fact in order to procure the issuance of a card of identification, shall incur a penalty of not less than twenty dollars and not more than one hundred dollars and shall also be liable to imprisonment for any term not exceeding thirty days.

Alteration of identification cards.

6. Any person who,—

(a) defaces or alters any card of identification; or

(b) uses or permits the use of a defaced or altered card of identification,

Penalty.

shall incur a penalty of not less than twenty dollars and not more than one hundred dollars, and shall also be liable to imprisonment for any term not exceeding thirty days.

Regulations for effectual working of this Act.

7. The Governor-in-Council may make regulations not inconsistent with this Act for the doing of anything incidental to the foregoing matters, or necessary for the effectual execution and working of this Act.

FORM A.

PHOTOGRAPH.

Name in full.....

Name of husband, alive or deceased.....

.....

Address.....

Age.....

Nationality.....

I swear that the above information is correct.

Witness..... .....

(Signature) (Signature)

Sworn before me at.....

this.....19....

No..... .....

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL B[1].

An Act for the relief of Barbara Wallace Barlow.

Read a first time, Tuesday, 26th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24046 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL B[1].

An Act for the relief of Barbara Wallace Barlow.

Preamble.

WHEREAS Barbara Wallace Barlow, residing at the city of Montreal, in the province of Quebec, wife of Charles Barlow, stationary engineer, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-ninth day of July, A.D. 1916, at the city of Leith, Scotland, she then being Barbara Wallace Wood, 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 Barbara Wallace Wood and Charles 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 Barbara Wallace Wood may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Charles Barlow had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL C[1].

An Act for the relief of Ray Finkelstein.

Read a first time, Tuesday, 26th May, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24908 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL C[1].

An Act for the relief of Ray Finkelstein.

Preamble.

WHEREAS Ray Finkelstein, residing at the city of Montreal, in the province of Quebec, sales clerk, wife of Moses Finkelstein, merchant, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-seventh day of June, A.D. 1923, at the said city, she then being Ray Kastner, 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 Ray Kastner and Moses Finkelstein, 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 Ray Kastner may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Moses Finkelstein had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL D[1].

An Act to amend the Government Annuities Act.

Read a first time, Tuesday, 26th May, 1931.

Honourable MR. ROBERTSON.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
28855 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL D[1].

An Act to amend the Government Annuities 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. 7.

1. Subsection one of section eight of the *Government Annuities Act*, chapter seven of the *Revised Statutes of Canada, 1927*, is repealed, and the following is substituted therefor:—

Limitation as to persons and amount.

"**8.** (1) An annuity shall not be granted or issued on the life of any person other than the actual annuitant, nor for an amount less than ten dollars a year; and the total amount payable by way of an annuity or annuities to any annuitant or to joint annuitants shall not exceed twelve hundred dollars a year."

Existing contracts not affected.

2. This Act shall not affect any existing contract for an annuity.

EXPLANATORY NOTES.

1. Subsection one of section eight of the Government Annuities Act to be repealed and re-enacted, reads as follows:—

"**8.** An annuity shall not be granted or issued on the life of any person other than the actual annuitant, nor for an amount less than ten dollars a year; and the total amount payable by way of an annuity or annuities to any annuitant or to joint annuitants shall not exceed five thousand dollars a year."

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL E[1].

An Act for the relief of Mary Ann Ventura.

Read a first time, Tuesday, 9th June, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24910 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL E[1].

An Act for the relief of Mary Ann Ventura.

Preamble.

WHEREAS Mary Ann Ventura, residing at the city of Montreal, in the province of Quebec, wife of George Ventura, motion picture operator, who is domiciled in Canada and residing at the city of Ottawa, in the province of Ontario, has by her petition alleged that they were married on the fourth day of May, A.D. 1910, at the said city of Ottawa, she then being Mary Ann O'Hara, 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 Ann O'Hara and George Ventura, 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 Ann O'Hara may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said George Ventura had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL F[1].

An Act for the relief of Beatrice Marie Dumaresq.

Read a first time, Tuesday, 9th June, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24712 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL F[1].

An Act for the relief of Beatrice Marie Dumaresq.

Preamble.

WHEREAS Beatrice Marie Dumaresq, residing at the city of Montreal, in the province of Quebec, wife of Clarence Edward Falconer Dumaresq, 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 September, A.D. 1911, at the said city, she then being Beatrice Mary Doty, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Beatrice Marie Doty and Clarence Edward Falconer Dumaresq, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Beatrice Marie Doty may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Clarence Edward Falconer Dumaresq had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL G[1].

An Act for the relief of William Henry Rees.

Read a first time, Tuesday, 9th June, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24059 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL G[1].

An Act for the relief of William Henry Rees.

Preamble.

WHEREAS William Henry Rees, domiciled in Canada and residing at the city of Verdun, in the province of Quebec, master mariner, has by his petition alleged that on the sixth day of December, A.D. 1916, in the district of Cardiff, in the counties of Cardiff and Glamorgan, in the principality of Wales, he and Frances Ann Finn, who was then of the said district, 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 Henry Rees and Frances Ann Finn, 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 Henry Rees may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Frances Ann Finn had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL H[1].

An Act for the relief of Emily Hughes Macculloch.

Read a first time, Tuesday, 9th June, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24909 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL H[1].

An Act for the relief of Emily Hughes Macculloch.

Preamble.

WHEREAS Emily Hughes Macculloch, residing at the city of Hamilton, in Bermuda, wife of Ferdinand George Macculloch, secretary, 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-sixth day of June, A.D. 1915, at the said city of Hamilton, she then being Emily Hughes Ingham, 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 Emily Hughes Ingham and Ferdinand George Macculloch, 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 Emily Hughes Ingham may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Ferdinand George Macculloch had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL I[1].

An Act respecting a certain patent application of Emma E. Tait.

Read a first time, Wednesday, 10th June, 1931.

Honourable Mr. COPP.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26695 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL I[1].

An Act respecting a certain patent application of Emma E. Tait.

Preamble.

WHEREAS Emma E. Tait, of Alliance, in the state of Ohio, one of the United States of America, and hereafter called "the petitioner," has by her petition represented that an application for a patent of invention for new and useful improvements in a reversing gear was filed in the Patent Office of Canada on the 11th day of June, 1926, under serial Number 314,745 by Charles Hayes of Moundsville, in the state of West Virginia, one of the United States of America; that the fee of $15.00 payable under the provisions of section forty-three of *The Patent Act*, on filing the application, was duly paid; that the application was allowed by the Commissioner of Patents on the second day of August, A.D. 1926; that the petitioner is the owner of the said application by assignment recorded in the Patent Office under Number 132,778; that under the said provisions of section forty-three of *The Patent Act* a further fee of twenty dollars became due and payable within six months of the date of notice of allowance of the application, but was not so paid by the petitioner or her attorney, and thereupon the application became forfeited; that the petitioner had no notice of the failure to make payment as so provided, or of the said forfeiture, until after the lapse of the period within which under the said provisions application might have been made to the Commissioner of Patents for the restoration of the forfeited application and the grant of a patent thereon; and whereas by her petition the petitioner has prayed that it may 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:—

Power to Commissioner of Patents to reinstate application for patent.

1. If the said Emma E. Tait or her assignee or other legal representative, makes, within three months after the date of the passing of this Act, an application to the Commissioner of Patents for an order restoring and reviving the application for a patent mentioned in the preamble to this Act, notwithstanding failure to pay the final fee as aforesaid, the provisions of section forty-three of *The Patent Act*, chapter one hundred and fifty of *The Revised Statutes, 1927*, except the six months' limitation of time for such application contained in that section, shall apply to that application for a patent and, complying with these provisions, the Commissioner of Patents may make either an order restoring and reviving that application or an order dismissing that application.

R.S. 1927. c. 150, s. 43.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL J[1].

An Act respecting the Eastern Telephone and Telegraph Company.

Read a first time, Thursday, 11th June, 1931.

Honourable Mr. TANNER.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29455 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL J[1].

An Act respecting the Eastern Telephone and Telegraph Company.

Preamble.

WHEREAS the Eastern Telephone and Telegraph Company has by its petition represented that it was duly incorporated by chapter seventy-six of the statutes of 1917, and has prayed that the said chapter seventy-six be amended 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:—

Reduction of share capital.

1. Notwithstanding anything in chapter seventy-six of the statutes of 1917, the Eastern Telephone and Telegraph Company may, subject to confirmation by the Secretary of State, by by-law reduce its share capital in any way, and in particular, without prejudice to the generality of the foregoing power, may

(a) extinguish or reduce the liability on any of its shares in respect of share capital not fully paid up;

(b) either with or without extinguishing or reducing liability on any of its shares, cancel any paid-up share capital which is lost or unrepresented by available assets; or

(c) either with or without extinguishing or reducing liability on any of its shares, pay off any paid-up share capital which is in excess of the wants of the Company.

By-law to be confirmed.

(2) No by-law for reducing the capital stock of the Company shall have any force or effect whatsoever until it is sanctioned by at least two-thirds of the votes cast at a special general meeting of the Company duly called for considering the same, and afterwards confirmed by the Secretary of State.

Addition to name of Company of "and reduced".

2. (1) On and from the sanction by the shareholders of the Company of a by-law for reducing share capital, or where the reduction does not involve either the diminution of any liability in respect of unpaid share capital or the payment to any shareholder of any paid-up share capital, then on and from the presentation of the petition to the Secretary of State for confirmation of the reduction, the Company shall add to its name until such date as the Secretary of State may fix, the words "and reduced", as the last words in its name, and those words shall until that date, be deemed to be part of the name of the Company.

(2) Where the reduction does not involve either the diminution of any liability in respect of unpaid share capital or the payment to any shareholder of any paid-up share capital, the Secretary of State may, if he thinks expedient, dispense altogether with the addition of the words "and reduced".

Objections by creditors and settlement of list of objecting creditors.

3. (1) Where the proposed reduction of share capital involves either diminution of liability in respect of unpaid share capital or the payment to any shareholder of any paid-up share capital, and in any other case if the Secretary of State so directs, every creditor of the Company who at the date of the petition for confirmation by the Secretary of State is entitled to any debt or claim which, if that date were the commencement of the winding-up of the Company, would be admissible in proof against the Company shall be entitled to object to the reduction.

(2) The Secretary of State shall settle a list of creditors so entitled to object, and for that purpose shall ascertain, as far as possible without requiring an application from any creditor, the names of those creditors and the nature and amount of their debts or claims, and may publish notices fixing a day or days within which creditors not entered on the list are to claim to be so entered or are to be excluded from the right of objecting to the reduction.

(3) Where a creditor entered on the list whose debt or claim is not discharged or determined does not consent to the reduction, the Secretary of State may, if he thinks fit, dispense with the consent of that creditor, on the Company securing payment of his debt or claim by appropriating, as the Secretary of State may direct, the following amount, that is to say,

(a) if the Company admits the full amount of his debt or claim, or though not admitting it, is willing to provide for it, then the full amount of the debt or claim;

(b) if the Company does not admit or is not willing to provide for the full amount of the debt or claim, or if the amount is contingent or not ascertained, then an

amount fixed by the Secretary of State after the like inquiry and adjudication as if the Company were being wound up.

Order confirming reduction.

4. The Secretary of State, if satisfied, with respect to every creditor of the Company who under this Act is entitled to object to the reduction, that either his consent to the reduction has been obtained, or his debt or claim has been discharged, determined, or secured, may confirm the reduction on such terms and conditions as he thinks fit.

Liability of members in respect of reduced shares.

5. (1) A shareholder of the Company, past or present, shall not be liable in respect of any share to any call or contribution exceeding in amount the difference, if any, between the amount paid, or, as the case may be, the reduced amount, if any, which is to be deemed to have been paid, on the share and the amount of the share as fixed on confirmation by the Secretary of State.

(2) If any creditor, entitled in respect of any debt or claim to object to the reduction of share capital is, by reason of his ignorance of the proceedings for reduction, or of their nature and effect with respect to his claim, not entered on the list of creditors, and, after the reduction, the Company is unable, within the meaning of the provisions of the *Winding-up Act* to pay the amount of his debt or claim, then

(a) every person who was a shareholder of the Company at the date of the confirmation by the Secretary of State shall be liable to contribute for the payment of that debt or claim an amount not exceeding the amount which he would have been liable to contribute if the Company had commenced to be wound up on the day before the date of the confirmation by the Secretary of State; and

(b) if the Company is wound up, the court, on the application of any such creditor and proof of his ignorance as aforesaid, may, if it thinks fit, settle accordingly a list of persons so liable to contribute, and make and enforce calls and orders on the contributories settled on the list as if they were ordinary contributories in a winding up.

(3) Nothing in this section shall affect the rights of the contributories among themselves.

Penalty for concealment of name of creditor.

6. Any director, manager, or officer of the Company who wilfully conceals the name of any creditor entitled to object to the reduction, or wilfully misrepresents the nature or amount of the debt or claim of any creditor, or aids or abets in or is privy to any such concealment or misrepresentation, is guilty of an indictable offence and liable to

five years' imprisonment or to a penalty not exceeding one thousand dollars, or to both such imprisonment and such penalty.

Publication of reasons for reductions.

7. In any case of reduction of share capital the Secretary of State may require the Company to publish, as he directs, the causes which led to the reduction, the reasons for reduction or such other information in regard thereto as he may think expedient with a view to giving proper information to the public.

Secretary of State to confirm by-law.

8. At any time, not more than six months after the approval by the shareholders of a by-law for reducing the capital stock of the Company, the Company may apply to the Secretary of State to confirm the same.

Evidence with application.

9. The Company shall, with such application, produce a copy of such by-law, under the seal of the Company and signed by the president or vice-president and the secretary, and establish to the satisfaction of the Secretary of State, the due passage and sanction of such by-law and the expediency and *bonâ fide* character of the reduction of capital thereby provided.

Evidence how taken.

(2) The Secretary of State shall, for that purpose, take any requisite evidence in writing, by oath or affirmation or by statutory declaration, and shall keep of record any such evidence so taken.

Secretary of State may confirm reduction.

10. (1) Upon the due passage and approval of such by-law being so established, the Secretary of State may confirm such reduction.

Notice.

(2) Notice of the confirmation of such reduction shall be forthwith given by the Secretary of State in the *Canada Gazette*.

Effect.

(3) From the date of such confirmation the capital stock of the Company shall be and remain reduced, to the amount, in the manner and subject to the conditions set forth by such by-law.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL K[1].

An Act to amend an Act to incorporate The Army and Navy Veterans in Canada.

Read a first time, Thursday, 11th June, 1931.

Honourable Mr. GRIESBACH.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
25180 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL K[1].

An Act to amend an Act to incorporate The Army and Navy Veterans in Canada.

Preamble.

WHEREAS it is desirable to provide for the raising of money in a manner authorized by law, for veteran and allied charities and for veteran purposes, and also to provide for the administration of the same: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Act of incorporation 1917, c. 70, amended.

1. Chapter seventy of the statutes of 1917, An Act to incorporate The Army and Navy Veterans in Canada, is hereby amended by adding thereto the following sections:—

Powers of Association.

"**10.** The Association shall have power throughout Canada, by the Quebec unit number 33, to operate sweepstakes, to print, publish, distribute and sell tickets therefor through agents or others, and to grant prizes in cash to the winners thereof, notwithstanding the provisions of section two hundred and thirty-six of the *Criminal Code*, chapter thirty-six of the *Revised Statutes of Canada, 1927*, or any other statute of Canada. Provided the net proceeds from the said sweepstakes be used for veteran charities, veteran purposes and allied charities, whether within or without the Association."

Proviso.

Audit.

"**11.** The accounts of the Association, insofar as they relate to the exercise of the powers granted in the previous section, may, at any time, be audited by any auditor which the Governor in Council may appoint for that purpose, at the expense of the Association."

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL L[1].

An Act to incorporate Morris Finance Corporation.

Read a first time, Thursday, 11th June, 1931.

Honourable Mr. TANNER for
the Hon. Mr. LYNCH-STAUNTON.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29396 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL L[1].

An Act to incorporate Morris Finance Corporation.

Preamble.

WHEREAS the persons hereinafter named have by their petition prayed that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation.

1. Gerald Murphy, accountant, Clifton Harper Lane, barrister-at-law, Robert MacLaren Fowler, student-at-law, James Duncan McCallum, student-at-law and Grant Ian Taylor, student-at-law, all of the city of Toronto, in the county of York and province of Ontario, together with such other persons as become shareholders of the Company,

Corporate name.

are hereby incorporated under the name of "Morris Finance Corporation", hereinafter called "the Company".

Provisional directors.

2. The persons named in section one of this Act shall be the provisional directors of the Company.

Capital stock

3. (1) The capital stock of the Company shall be two thousand shares of six per cent cumulative preference stock of the par value of one hundred dollars each, and three hundred thousand shares without nominal or par value.

Amount of capital.

(2) The amount of capital with which the Company shall carry on business shall be not less than the aggregate amount of the par value of outstanding fully paid par value shares, if any, or of any less amount paid up on par value shares, together with the amount of the consideration received upon the issue and allotment of the shares without nominal or par value from time to time outstanding exclusive of such part of such consideration as may be set aside as distributable surplus in accordance with the provisions of subsection three of section five of this Act.

Preference shares.

4. (1) The preference shares shall confer upon the holders thereof the right to a fixed, cumulative preferential dividend at the rate of six per centum per annum on the capital for the time being paid up thereon, and the right to receive in priority to the holders of shares without nominal or par value, upon the voluntary or involuntary winding up, liquidation or dissolution or distribution of assets of the Company, other than the distribution of net profits or surplus, the amount paid up upon the preference shares issued and outstanding together with all accumulated dividends thereon and together with interest at the said rate of six per centum per annum from the last dividend date to the date of payment, but save as herein provided, the holders of preference shares shall not be entitled to participate in the profits or assets of the Company.

Preference shares may be redeemed.

(2) The Company may, at any time and from time to time, on resolution duly passed by the board of directors to that effect and without consent of the holders thereof, redeem or buy in, for cancellation, the whole or any part of the preference shares at the amount paid up upon such shares as are proposed to be redeemed or bought in together with accumulated dividends thereon and interest at the rate of six per centum (6%) per annum from the last dividend payment date to the date of the redemption or buying in; and if only part of the said shares are to be so redeemed or bought in the shares for such part shall be drawn by lot by the president or vice-president of the Company in the presence of at least three preference shareholders; and the Company may exercise this power by notice to the holders of the preference shares intended to be redeemed, which notice shall be in writing and shall set out the date of the resolution of the board authorizing such redemption or buying in of the shares proposed to be redeemed, which shall be sent to the holder or holders of the preference shares to be redeemed at his or their last known address as it appears in the books of the Company, by registered letter ten days before the date set for redemption, and upon the expiry of the said ten days from the deposit of the said notice in the Post Office at the city of Toronto, interest and dividends in respect of the said shares shall cease to be payable, unless the Company upon presentation of the shares for redemption in accordance with the notice shall fail to pay for the same.

Shares without nominal or par value.

5. (1) Each share of the capital stock without nominal or par value shall be equal to every other share of such capital stock subject to the preferences, restrictions and other conditions attached to the preference shares authorized to be issued.

Certificate of shares.

(2) Every certificate of shares without nominal or par value shall have plainly printed or written upon its face

the number of such shares which it represents, and the number of such shares which the Company is authorized to issue, and no such certificates shall express any nominal or par value of such shares.

Issue and allotment.

(3) The issue and allotment of shares without nominal or par value authorized by this Act may be made from time to time for such consideration as may be fixed by the board of directors of the Company, and in fixing the amount of such consideration the board may provide that a part thereof may be set aside as a distributable surplus.

Shares deemed to be fully paid.

(4) Any and all shares issued as permitted by this section shall be deemed fully paid and non-assessable on receipt by the Company of the consideration for the issue and allotment thereof, and the holder of such shares shall not be liable to the Company or to its creditors in respect thereof.

Head office.

6. The head office of the Company shall be at the city of Toronto, in the province of Ontario.

Powers.

7. (1) The Company may,—

(a) buy, sell, deal in and lend money on the security of conditional sales agreements, lien notes, hire purchase agreements, chattel mortgages, trade paper, bills of lading, warehouse receipts, bills of exchange and choses-in-action; and may receive and accept from the vendors or transferors thereof guarantees for the performance and payment thereof and may enforce such guarantees;

R.S., c. 102; R.S., c. 135; R.S., c. 28.

(b) notwithstanding anything contained in the *Interest Act*, or in the *Money Lenders Act*, or in paragraph *(c)* of section sixty-three of the *Loan Companies Act*,—

Loans.

(i) lend money secured by assignment of choses-in-action, chattel mortgages or such other evidence of indebtedness as the Company may require, and may charge interest thereon at the rate of not more than seven per centum per annum and may deduct such interest in advance and provide for repayment in weekly, monthly or other uniform repayments: Provided that the borrower shall have the right to repay the loan at any time before the due date, and on such repayment being made, to receive a refund of such portion of the interest paid in advance as has not been earned, except a sum equal to the interest for three months;

Rate of interest.

Right to repay.

Refund of interest.

Charge for expenses.

(ii) charge in addition to interest as aforesaid, for all expenses which have been necessarily and in good faith incurred by the Company in making a loan authorized by the next preceding sub-paragraph (i), including all expenses for inquiry and investigation into character and circumstances of the borrower, his co-maker or surety, for taxes, correspondence and

2 per cent on principal loaned.

professional advice, and for all necessary documents and papers, two per centum upon the principal sum loaned;

Extra charges in certain cases.

(iii) notwithstanding anything in the next two preceding sub-paragraphs (i) and (ii), when a loan authorized by the said sub-paragraph (i) has been made or renewed after one year from the making thereof or after one year from the last previous renewal, on the security of a chattel mortgage, charge an additional sum equal to the legal and other actual expenses disbursed by the Company in connection with such loan, but not exceeding the sum of ten dollars;

No charge except on certain conditions.

(iv) provided however that the Company shall not charge nor collect for expenses of any kind unless the loan has been actually made or unless such a loan has been renewed and in the event of such a renewal the Company may charge and collect two per centum upon the principal sum for which the loan is so renewed.

Loans on real estate, etc.

(c) lend money on the security of real estate or leaseholds or purchase or invest in mortgages or hypothecs upon freehold or leasehold lands;

Act as principals or agents.

(d) do all or any of the above things and all things authorized by this Act as principals, agents, contractors, trustees or otherwise and either alone or in conjunction with others.

Not to issue bonds, etc., or accept deposits.

8. Nothing in this Act contained shall authorize the Company to issue bonds, debentures or other securities for moneys borrowed, or to accept deposits.

Power to act as agent or attorney in certain cases.

9. If any person with whom the Company is transacting any business authorized by the Acts relating to the Company, lawfully constitutes the Company his agent or attorney in that transaction and on account of that person, for any of the purposes following, namely,—

(i) to sell or buy stocks, bonds or other securities; or

(ii) to collect rents from real estate or payments, whether of principal or interest, on mortgages of real estate; or

(iii) generally, to manage real estate; the Company may act as such agent or attorney.

Borrowing powers.

10. If authorized by by-law sanctioned by a vote of not less than two thirds in value of the subscribed stock of the Company represented at a general meeting duly called for considering the by-law, the directors may from time to time,—

(i) borrow money upon the credit of the Company;

(ii) limit or increase the amount to be borrowed;

(iii) hypothecate, mortgage or pledge the real or personal property of the Company or both, to secure the payment of any money borrowed for the purpose of the Company.

(iv) Nothing in this section contained shall limit or restrict the power of the Company to borrow money on bills of exchange or promissory notes made, drawn, accepted or endorsed by or on behalf of the Company.

Penalty.

11. Any officer or director of the Company who does, causes or permits to be done anything contrary to the provisions of sections seven and eight of this Act shall be liable for each such offence to a penalty of not less than twenty dollars and not more than five thousand dollars in the discretion of the court before which such penalty is recoverable; and any such penalty shall be recoverable and disposed of in the manner prescribed by section ninety-eight of the *Loan Companies Act*.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL M[1].

An Act for the relief of Robert Ruff Martin.

Read a first time, Thursday, 18th June, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24010 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL M[1].

An Act for the relief of Robert Ruff Martin.

Preamble.

WHEREAS Robert Ruff Martin, domiciled in Canada and residing at the city of Verdun, in the province of Quebec, warehouseman, has by his petition alleged that on the first day of March, A.D. 1921, at the city of Montreal, in the said province, he and Claudine Matilda Clausen, 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 Robert Ruff Martin and Claudine Matilda Clausen, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Robert Ruff Martin may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Claudine Matilda Clausen had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL N[1].

An Act for the relief of Norah Kathleen Nevins Scott.

Read a first time, Thursday, 18th June, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24051 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL N[1].

An Act for the relief of Norah Kathleen Nevins Scott.

Preamble.

WHEREAS Norah Kathleen Nevins Scott, residing at the city of Montreal, in the province of Quebec, clerk, wife of Arthur Gordon Scott, salesman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the fifth day of November, A.D. 1921, at the city of St. John, in the province of New Brunswick, she then being Norah Kathleen Nevins, 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 Norah Kathleen Nevins and Arthur Gordon Scott, 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 Norah Kathleen Nevins may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Arthur Gordon Scott has not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL O[1].

An Act for the relief of Albert Thompson Johnston.

Read a first time, Thursday, 18th June, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

26185

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL O[1].

An Act for the relief of Albert Thompson Johnston.

Preamble.

WHEREAS Albert Thompson Johnston, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, chauffeur, has by his petition alleged that on the nineteenth day of June, A.D. 1922, at the city of Burlington, in the state of Vermont, one of the United States of America, he and Rita Etta Shequin, who was then of the said city of Burlington, 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 Albert Thompson Johnston and Rita Etta Shequin, 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 Albert Thompson Johnston may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Rita Etta Shequin had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL P[1].

An Act for the relief of Isabel Catherine Rohrer White.

Read a first time, Thursday, 18th June, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
25290 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL P[1].

An Act for the relief of Isabel Catherine Rohrer White.

Preamble.

WHEREAS Isabel Catherine Rohrer White, residing at the city of Montreal, in the province of Quebec, wife of Maxwell George White, salesman, 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 April, A.D. 1924, at the said city, she then being Isabel Catherine Rohrer, 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 Isabel Catherine Rohrer and Maxwell George White, 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 Catherine Rohrer may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Maxwell George White had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Q[1].

An Act for the relief of Lily Adèle Caswell Dyson.

Read a first time, Tuesday, 7th July, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27414 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Q[1].

An Act for the relief of Lily Adèle Caswell Dyson.

Preamble.

WHEREAS Lily Adèle Caswell Dyson, residing at the city of Ottawa, in the province of Ontario, registered nurse, wife of Elson Leonard Dyson, salesman, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the second day of November, A.D. 1914, at the town of Richmond, in the said province of Quebec, she then being Lily Adèle Caswell, 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 Lily Adèle Caswell and Elson Leonard Dyson, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Lily Adèle Caswell may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Elson Leonard Dyson had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL R[1].

An Act for the relief of Thora Mary Balfry Walker.

Read a first time, Tuesday, 7th July, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27413 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL R[1].

An Act for the relief of Thora Mary Balfry Walker.

Preamble.

WHEREAS Thora Mary Balfry Walker, residing at the city of Outremont, in the province of Quebec, wife of Melbourne Ronald Walker, stock broker, 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 August, A.D. 1929, at the said city of Montreal, she then being Thora Mary Balfry, 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 Thora Mary Balfry and Melbourne Ronald Walker, 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 Thora Mary Balfry may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Melbourne Ronald Walker had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL S[1].

An Act for the relief of Marjorie Kathleen Younger Cooper.

Read a first time, Tuesday, 7th July, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26186 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL S[1].

An Act for the relief of Marjorie Kathleen Younger Cooper.

Preamble.

WHEREAS Marjorie Kathleen Younger Cooper, residing at the city of Montreal, in the province of Quebec, dress buyer, wife of Edward John Cooper, aircraft pilot, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-second day of April, A.D. 1922, in the district of St. Marylebone, in the county of London, England, she then being Marjorie Kathleen Younger, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marjorie Kathleen Younger and Edward John Cooper, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marjorie Kathleen Younger may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Edward John Cooper had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL T[1].

An Act for the relief of Frank Godsoe Wilson.

Read a first time, Tuesday, 7th July, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
25291 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL T[1].

An Act for the relief of Frank Godsoe Wilson.

Preamble.

WHEREAS Frank Godsoe Wilson, domiciled in Canada and residing at the city of Westmount, in the province of Quebec, secretary, has by his petition alleged that on the twenty-sixth day of April, A.D. 1924, at the city of St. John, in the province of New Brunswick, he and Marjorie Harding Sancton, who was then of the said city of St. John, 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 Frank Godsoe Wilson and Marjorie Harding Sancton, 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 Frank Godsoe Wilson may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Marjorie Harding Sancton had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL U[1].

An Act respecting The Wapiti Insurance Company.

Read a first time, Wednesday, 8th July, 1931.

Honourable Mr. FORKE.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
3(756 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL U[1].

An Act respecting The Wapiti Insurance Company.

Preamble.

WHEREAS The Wapiti Insurance Company has by its petition prayed that an Act be passed extending the time during which the Minister of Finance may grant to the said Company the licence to carry on business, 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:—

Extension of time.

1. Notwithstanding anything in the *Insurance Act*, chapter one hundred and one of the *Revised Statutes of Canada, 1927*, or in the Act incorporating The Wapiti Insurance Company, chapter eighty-four of the statutes of 1929, the said chapter eighty-four of the statutes of 1929 shall be deemed not to have expired and ceased to be in force after the thirtieth day of April, 1931, but to have continued and to be in force for all purposes thereof whatsoever until the first day of May, 1933, and the Minister of Finance may at any time not later than the thirtieth day of April, 1933, and subject to all other provisions of the *Insurance Act*, grant to the said Company the licence to carry on business.

Limitation.

2. If the Company has not obtained the said licence before the first day of May, 1933, the said chapter eighty-four of the statutes of 1929 shall then expire and cease to be in force thereafter, except for the sole purpose of winding up the Company's business, but otherwise shall remain in full force and effect for all purposes thereof whatsoever.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL V[1].

An Act for the relief of Rebecca Jacobs Wiseblatt.

Read a first time, Tuesday, 14th July, 1931.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24155 1931

2nd Session, 17th Parliament, 21-22 George V, 1931.

THE SENATE OF CANADA

BILL V[1].

An Act for the relief of Rebecca Jacobs Wiseblatt.

Preamble.

WHEREAS Rebecca Jacobs Wiseblatt, residing at the city of Outremont, in the province of Quebec, stenographer, wife of Harry Wiseblatt, cutter, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the sixteenth day of March, A.D. 1926, at the said city of Montreal, she then being Rebecca Jacobs, 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 Rebecca Jacobs and Harry Wiseblatt, 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 Rebecca Jacobs may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Harry Wiseblatt had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL W[1].

An Act for the relief of Ada Jane Woodhams Bush.

Read a first time, Tuesday, 14th July, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27416 1931

2nd Session, 17th Parliament, 21-22 George V, 1931.

THE SENATE OF CANADA

BILL W[1].

An Act for the relief of Ada Jane Woodhams Bush.

Preamble.

WHEREAS Ada Jane Woodhams Bush, residing at the city of Montreal, in the province of Quebec, wife of Arthur William Bush, joiner, 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 September, A.D. 1918, at the said city, she then being Ada Jane Woodhams, 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 Jane Woodhams and Arthur William Bush, 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 Jane Woodhams may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Arthur William Bush had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL X[1].

An Act for the relief of Marie Rose Agnès Bélanger Gauron.

Read a first time, Tuesday, 14th July, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

27989

2nd Session, 17th Parliament, 21-22 George V, 1931.

THE SENATE OF CANADA

BILL X[1].

An Act for the relief of Marie Rose Agnès Bélanger Gauron.

Preamble.

WHEREAS Marie Rose Agnès Bélanger Gauron, residing at the city of Montreal, in the province of Quebec, house-keeper, wife of Delphis Gauron, otherwise known as Delphis Caron, butcher, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the sixteenth day of July, A.D. 1906, at the said city, she then being Marie Rose Agnès Bélanger, 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 Rose Agnès Bélanger and Delphis Gauron, otherwise known as Delphis Caron, 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 Rose Agnès Bélanger may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Delphis Gauron, otherwise known as Delphis Caron, had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Y[1].

An Act for the relief of Minnie Fagan Rabinovitch.

Read a first time, Tuesday, 14th July, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24279 1931

2nd Session, 17th Parliament, 21-22 George V, 1931.

THE SENATE OF CANADA

BILL Y[1].

An Act for the relief of Minnie Fagan Rabinovitch.

Preamble.

WHEREAS Minnie Fagan Rabinovitch, residing at the city of Montreal, in the province of Quebec, clerk, wife of Jacob Rabinovitch, glove cutter, 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 November, A.D. 1920, at the said city, she then being Minnie Fagan, 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 Minnie Fagan and Jacob Rabinovitch, 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 Minnie Fagan may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Jacob Rabinovitch had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL Z[1].

An Act for the relief of Annie Bick Barder.

Read a first time, Tuesday, 14th July, 1931.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
29491 1931

2nd Session, 17th Parliament, 21-22 George V, 1931.

THE SENATE OF CANADA

BILL Z[1].

An Act for the relief of Annie Bick Barder.

Preamble.

WHEREAS Annie Bick Barder, residing at the city of London, England, sales manager, wife of Kenneth Charles Barder, merchant, 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 ninth day of March, A.D. 1920, at the said city of London, she then being Annie Bick, 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 Annie Bick and Kenneth Charles Barder, 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 Annie Bick may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Kenneth Charles Barder had not been solemnized.

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Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL A2.

An Act for the relief of Pearl Whelan.

AS PASSED BY THE SENATE, 21st JULY, 1931.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27994 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL A2.

An Act for the relief of Pearl Whelan.

Preamble. WHEREAS Pearl Whelan, residing at the city of Montreal, in the province of Quebec, assistant book-keeper, wife of John Thomas Whelan, clerk, who is domiciled in Canada and residing at the city of Quebec, in the said province of Quebec, has by her petition alleged that they were married on the fifth day of April, A.D. 1918, at the city of Ottawa, in the province of Ontario, she then being Pearl Philipps, 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 Pearl Philipps and John Thomas Whelan, 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 Pearl Philipps may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Thomas Whelan had not been solemnized.

Second Session, Seventeenth Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL B[2].

An Act for the relief of Bruce Raymond Diamond.

AS PASSED BY THE SENATE, 21st JULY, 1931.

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27429 1931

2nd Session, 17th Parliament, 21-22 George V, 1931

THE SENATE OF CANADA

BILL B2.

An Act for the relief of Bruce Raymond Diamond.

Preamble.

WHEREAS Bruce Raymond Diamond, domiciled in Canada and residing at Charlottetown Royalty, in the province of Prince Edward Island, steam boiler fireman, has by his petition alleged that on the fifteenth day of August, A.D. 1908, at the city of Charlottetown, in the said province, he and Ruth Lena Drake, who was then of the village of Hunter River, 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 Bruce Raymond Diamond and Ruth Lena Drake, 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 Bruce Raymond Diamond may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Ruth Lena Drake had not been solemnized.