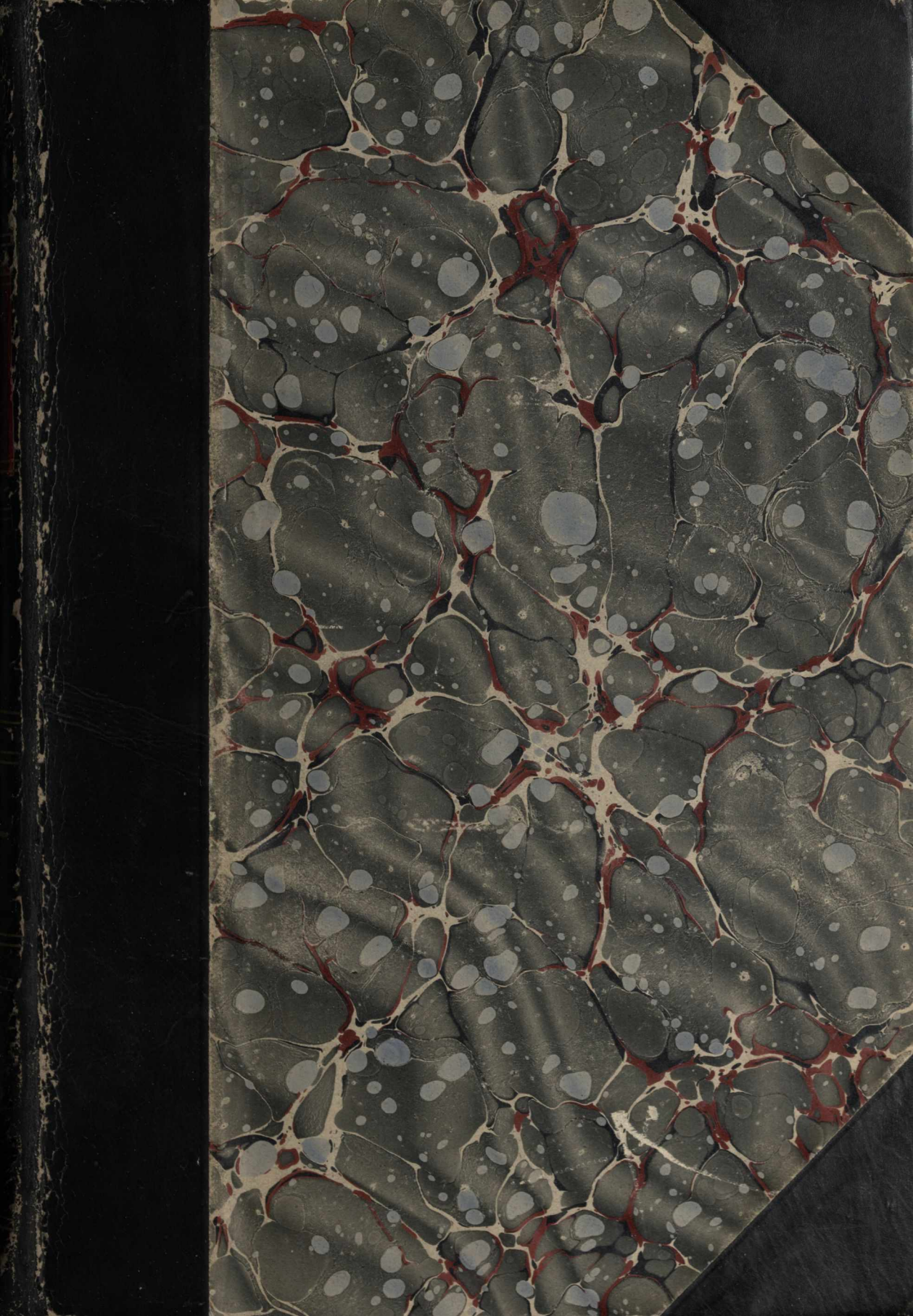

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HOUSE OF COMMONS

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1947

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Ottawa: Printed by Edmond Cloutier, C.M.G., B.A., L.Ph., Printer to the King's Most Excellent Majesty, 1947.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act respecting a Jack Miner National Wild Life Week.

First reading, February 3, 1947.

MR. MACNICOL.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

80998

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act respecting a Jack Miner National Wild Life Week.

Preamble.

WHEREAS the late Jack Miner, the Canadian internationally recognized bird lover and wild life conservationist, devoted a lifetime to the cause of wild life conservation; and Whereas it is fitting that his outstanding service in this field be commemorated: THEREFORE His Majesty, by and with the advice and consent of the Senate and House of Commons, enacts as follows:—

Short title.

1. This Act may be cited as *The Jack Miner National Wild Life Week Act.*

Jack Miner National Wild Life Week.

2. Throughout Canada in each year, the week in which the tenth day of April occurs (being the anniversary of the birthday of the late Jack Miner) shall be known and observed as the Jack Miner National Wild Life Week, so that interested clubs, associations and organizations may, on the day of that week most suitable to them, disseminate information pertinent to wild life conservation.

Explanatory Note.

The purpose of this Bill is to proclaim the week of April 10, in each and every year as the Jack Miner National Wild Life Week.

April 10, being the anniversary of the birthday of the late Jack Miner, the great Canadian Naturalist who devoted a lifetime to the cause of Wild Life Conservation, such a week would be a national tribute to the man who did more than any other to create public interest in the value of Canadian Wild Life resources and consideration for their natural habitats.

The setting apart of the full week of April 10, would permit the choice of the most suitable day for the convenience of every sort of Club, Association or Organization interested in Wild Life Conservation and nature study to proclaim meetings, indoor and outdoor, from platform, over the radio or the printed word, the great value to the nation of Wild Life Conservation in every sphere, sporting, tourist, educational, esthetic, ornithological, ecological, etc. as well as in food.

The late Jack Miner's writings in newspaper columns, his public addresses and books awakened continental public interest in conservation of the wild life resources of the entire continent and throughout the world.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An Act to amend The Dominion Elections Act, 1938.

First reading, February 3, 1947.

MR. FAIR.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
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CONTROLLER OF STATIONERY
1947

80993

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An Act to amend The Dominion Elections Act, 1938.

1938, c. 46.

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

Disqualifications.

Inmates of institutions for the poor.

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

Explanatory Note.

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

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

The paragraph proposed to be repealed reads:

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

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

An Act to amend The Canada Grain Act.

First reading, February 6, 1947.

THE MINISTER OF TRADE AND COMMERCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

78669

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

An Act to amend The Canada Grain Act.

1930 (1st Sess.), c. 5; 1932-33, c. 24; cc. 9, 24; 1934, c. 26; 1938, c. 5; 1939 (1st Sess.), c. 36; 1940, c. 6.

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

1. Section fifteen of *The Canada Grain Act* chapter five of the statutes of 1930 (1st session), as amended by section one of chapter twenty-four of the statutes of 1932-33 and sections nine, ten and eleven of chapter thirty-six of the statutes of 1939, (first session) is further amended by relettering paragraph *(cc)* thereof as paragraph *(dd)* and by inserting after paragraph *(bb)* thereof the following paragraph as paragraph *(cc)*:—

Postponement of weigh-over.

"*(cc)* Prescribing circumstances in which the Board is relieved from the duty imposed by this Act of weighing over grain contained in a terminal or Eastern elevator within any crop year or within the period provided therefor by this Act and providing for matters arising in connection with or incidental to postponement of a weigh-over in any such case; and"

2. Section sixty-two of the said Act is amended by renumbering subsection four thereof as subsection five and by inserting therein, immediately after subsection three, the following subsection as subsection four:—

Grain may be loaded per car order book by subsequent owner.

"(4) Where an application by a person for a car to be loaded at a country elevator has been entered in a car order book as provided in this section and that person has delivered or delivers a carlot of grain to the elevator to be loaded in the car for which application is made, if on or after delivery to the elevator the said grain becomes the property of any other person, such last-mentioned person may load the said grain into a car placed pursuant to the application."

3. Subsection one of section one hundred and two of the said Act is repealed and the following substituted therefor:—

Explanatory Notes.

New material in a section substituted for a repealed section is underlined.

The objects of this Bill are:—

To incorporate in the *Canada Grain Act* the provisions of four Orders in Council under the *War Measures Act*, governing the omission or deferment of annual weigh-overs in terminal and eastern elevators, compulsory insurance of grain in eastern elevators and the transfer of the right to load a railway car ordered through the car order book with a change in the ownership of the grain on or after delivery to a country elevator. To provide statutory grades under the Act for certain oil seeds, the production of which was extended during the War and grades established by Order in Council under the *War Measures Act*.

1. New. To give the Board power to govern and specify the conditions under which the omission or deferment of the annual weigh-over in terminal and eastern elevators, provided by the proposed amendments to sections one hundred and thirty-eight and one hundred and thirty-eight A of the Act, may be granted.

2. New. Authorized by Order in Council P.C. 7594 dated October 3, 1944, under the *War Measures Act*.

This amendment clarifies a situation not covered by the Act and gives a subsequent owner of grain the right to load on the car allotted to the original owner.

3. Subsection one of section one hundred and two of the Act reads as follows:—

Fire insurance.

"**102.** (1) The manager of every licensed public and semi-public elevator in the Western Division and of every licensed elevator in the Eastern Division shall at all times keep all the grain in such elevator fully insured by companies approved by the Board against loss or damage by fire and inherent explosion during such time as it is stored therein or is in course of delivery into or out of same."

4. Subsection one of section one hundred and thirty-eight of the said Act, as enacted by section fifty-two of chapter thirty-six of the statutes of 1939, is repealed and the following substituted therefor:—

"**138.** (1) Except as otherwise provided by regulation or order of the Board, in each crop year the Board shall weigh the grain contained in every terminal elevator and the period of time elapsing between consecutive weigh-overs shall not be less than nine and not more than fifteen months."

5. Subsection one of section one hundred and thirty-eight A of the said Act, as enacted by section fifty-two of chapter thirty-six of the statutes of 1939, is repealed and the following substituted therefor:—

"**138A.** (1) Except as otherwise provided by regulations or order of the Board, in each crop year the Board shall weigh over the grain contained in every eastern elevator and the period of time elapsing between consecutive weigh-overs shall not be less than nine and not more than fifteen months."

"**102.** The manager of every licensed public and semi-public elevator in the Western Division shall at all times keep all the grain in such elevator fully insured by companies approved by the Board against loss or damage by fire during such time as it is stored therein or is in course of delivery into or out of same."

During the War, to facilitate the marketing of grain through eastern elevators to avoid uncertainty, it was found necessary to require managers of eastern elevators to keep all grain in such elevators insured against loss or damage by fire in the same manner as was required of managers of elevators in the Western Division. This was effected under the *War Measures Act* by Order in Council P.C. 2393 dated April 7, 1941. The present amendment makes this action mandatory for uniformity and the protection of all parties concerned.

The amendment also provides that the insurance shall also be against loss by inherent explosion as well as by fire. Actually most of the present policies written on grain in store in elevators cover loss by fire and inherent explosion.

4. Subsection one of section one hundred and thirty-eight of the Act reads as follows:—

"**138.** (1) In each crop year the Board shall weigh over the grain contained in every terminal elevator and the period of time elapsing between consecutive weigh-overs shall not be less than nine and not more than fifteen months."

Experience during the War years has shown that in times of acute storage congestion it may not be practicable to carry out this requirement and the present amendment gives the Board power to omit or defer a weigh-over at any terminal elevator by regulation or order of the Board. This practice was authorized under the *War Measures Act* by Order in Council P.C. 5298 dated October 2, 1940, and P.C. 8892 dated November 18, 1943.

5. Subsection one of section one hundred and thirty-eight A of the Act reads as follows:—

"**138A.** (1) In each crop year the Board shall weigh over the grain contained in every eastern elevator and the period of time elapsing between consecutive weigh-overs shall not be less than nine and not more than fifteen months".

This amendment makes the same provision for the omission or deferment of weigh-overs in eastern elevators as made by the previous section for terminal elevators.

Schedule One amended.

6. Schedule One of the said Act, as enacted by section sixty-six of chapter thirty-six of the statutes of 1939 (1st session), is amended by adding at the end thereof the definitions of the several grades of rapeseed, sunflower seed, soybeans and peas produced in the Western Division set forth in Schedule One to this Act.

Schedule Two amended.

7. Schedule Two of the said Act, as enacted by section sixty-seven of chapter thirty-six of the statutes of 1939 (1st session), is amended by adding at the end thereof the definitions of the several grades of rapeseed, sunflower seed, soybeans and flaxseed produced in the Eastern Division set forth in Schedule Two to this Act.

SCHEDULE ONE.

STATUTORY GRADES OF WESTERN GRAIN.

RAPESEED.

Grade name	Standard of quality	Standard of cleanness
CANADA RAPESEED	Sound, Cool and Sweet	Commercially Clean.
SAMPLE CANADA RAPSEED	Any rapeseed that is definitely unsound, heated or musty.	Commercially Clean.

6. During the War the production of rapeseed, sunflower seed, soybeans and peas was extended in the Western Division and for the marketing of these seeds, grades were established under the *War Measures Act* by Orders in Council P.C. 7301 dated September 20, 1943, P.C. 6125 dated July 16, 1942, and P.C. 7034 dated September 8, 1944.

The present amendment establishes these grades as statutory grades under the Act.

7. During the War the production of rapeseed, sunflower seed, soybeans and flaxseed was extended in the Eastern Division and for the marketing of these seeds, grades were established under the *War Measures Act* by Orders in Council P.C. 7301 dated September 20, 1943, P.C. 8593 dated November 9, 1943, P.C. 6124 and P.C. 6125 dated July 16, 1942.

The present amendment establishes these grades as statutory grades under the Act.

SUNFLOWER SEED.

Grade Name	Standard of Quality				Standard of Cleanness
	Minimum weight per measured bushel in pounds	Minimum percentage, variety or type	Degree of Soundness	Maximum percentage of cracked and hulled seed	
No. 1 Canada Western	24	85%	Well matured; sound, sweet and uniform in size.	2%	Commercially clean seed.
No. 2 Canada Western	21	60%	Reasonably well matured; sweet; may concontain frosted and weather-damaged seed.	5%	Commercially clean seed.
No. 3 Canada Western	21	60%	May be slightly rancid and/or slightly musty.	10%	Commercially clean seed.
No. 1 Mixed Canada Western	24	Mixed varieties or types.	Well matured; sound; sweet	2%	Commercially clean seed.
No. 2 Mixed Canada Western	21	Mixed varieties or types.	Reasonably well matured; sweet; may contain frosted and weather-damaged seed.	5%	Commercially clean seed.
No. 3 Mixed Canada Western	21	Mixed varieties or types.	May be slightly rancid and/or slightly musty.	10%	Commercially clean seed.
Sample Canada Western		Any variety, mixture of varieties or types.	Any sunflower seed which does not meet the requirements for any of the other established grades.		

NOTE—The name of the variety—Mennonite, Sunrise or other variety—shall be added to and form part of the grade name for the first three grades above specified.

SOYBEANS.

Grade requirements for Yellow, Green, Brown, Black and Mixed Soybeans.

Grade Name	Minimum Weight per Measured Bushel in Pounds	Standard of quality	Maximum Limits of			
			Splits	Damaged Kernels Soybeans and other Grains	Foreign Material other than Dockage	Other Colours or Bi-coloured (See Note)
No. 1 Canada Soybeans	58	Cool, of natural odor, well screened, of good natural colour.	10%	2%	1%	2%
No. 2 Canada Soybeans	56	Cool, of natural odor, slightly stained	15%	3%	2%	3%
No. 3 Canada Soybeans	54	Cool, of natural odor, may be stained	20%	5%	3%	5%
No. 4 Canada Soybeans	51	Cool, may be badly stained, may be slightly frosted and immature.	30%	8%	5%	10%
Sample Canada Soybeans	Shall be Soybeans which do not meet with the requirements of any of the grades from No. 1 to No. 4 inclusive, or which contain stones and/or cinders, or which are musty, sour, heated or heating, or which have any commercially objectionable foreign odor, or which are otherwise of distinctly low quality.					

NOTE:—The maximum limits here given for "Other Colours" shall not apply to the grading of Mixed Soybeans.

PEAS.

These definitions apply to recleaned and/or processed peas.

Grade Name	Standard of Quality			Maximum Limits of Foreign Material						
	Minimum weight per measured bushel in pounds	Minimum percentage of variety or type	Colour	Peas of other colour	Shrivelled	Cracked Seed Coats	Splits	Insect damaged	Other Foreign Material	Total including splits, insect damage and other foreign material
No. 1 Canada Western.....	62	95%	Good Natural Colour	About 0·5%	About 1%	2%	About 0·5%	About 0·5%	Trace	About 1·5%
No. 2 Canada Western.....	60	90%	Slightly off colour	About 1%	3%	4%	About 1%	About 0·5%	Trace	3%
No. 3 Canada Western.....	58	85%	Fair colour	2%	5%	8%	About 1·5%	About 1·5%	About 0·5%	5%
No. 4 Canada Western.....	.....	.....	.....	3%	7%	10%	4%	4·0%	About 1%	10%
Sample Canada Western.....	Any peas which do not meet the requirements of other established grades.									

Note:—Peas of any type or variety may be graded according to the above definitions and the commonly accepted commercial name or description or variety of such peas shall form part of the grade name; provided, however, that the use of a variety in certifying to a grade of peas shall not imply any guarantee of varietal purity.

Schedule Two.

STATUTORY GRADES OF EASTERN GRAIN.

RAPESEED.

Grade Name	Standard of Quality	Standard of Cleanness
Canada Rapeseed.....	Sound, Cool and Sweet.....	Commercially Clean.
Sample Canada Rapeseed.....	Any rapeseed that is definitely unsound, heated or musty..	Commercially Clean.

SUNFLOWER SEED.

—	Standard of Quality				Standard of Cleanness
	Minimum Weight per measured Bushel in pounds	Minimum percentage, variety or type	Degree of Soundness	Maximum percentage of cracked and hulled seed	
No. 1 Canada Eastern	24	85%	Well matured; sound; sweet and uniform in size	2%	Commercially clean seed.
No. 2 Canada Eastern	21	60%	Reasonably well matured; sweet; may contain frosted and weather-damaged seed.	5%	Commercially clean seed.
No. 3 Canada Eastern	21	60%	May be slightly rancid and/or slightly musty	10%	Commercially clean seed.
No. 1 Mixed Canada Eastern	24	Mixed varieties or types.	Well matured; sound; sweet	2%	Commercially clean seed.
No. 2 Mixed Canada Eastern	21	Mixed varieties or types.	Reasonably well matured; sweet; may contain frosted and weather damaged seed.	5%	Commercially clean seed.
No. 3 Mixed Canada Eastern	21	Mixed varieties or types.	May be slightly rancid and/or slightly musty	10%	Commercially clean seed.
Sample Canada Eastern	—	Any variety, mixture of varieties or types.	Any sunflower seed which does not meet the requirements for any of the other established grades.	—	—

Note: The name of the variety shall be added to and form part of the grade name for the first three grades above specified.

SOYBEANS.

Grade requirements for yellow, green, brown, black and mixed soybeans.

Grade Name	Minimum Weight per Measured Bushel in Pounds	Standard of Quality	Maximum Limits of			
			Splits	Damaged Kernels Soybeans and other Grains	Foreign Material other than Dockage	Other Colours or Bi-coloured (See Note)
No. 1 Canada Soybeans	58	Cool, of natural odor well screened, of good natural colour.	10%	2%	1%	2%
No. 2 Canada Soybeans	56	Cool, of natural odor, slightly stained	15%	3%	2%	3%
No. 3 Canada Soybeans	54	Cool, of natural odor, may be stained	20%	5%	3%	5%
No. 4 Canada Soybeans	51	Cool, may be badly stained, may be slightly frosted and immature.	30%	8%	5%	10%
Sample Canada Soybeans	Shall be Soybeans which do not meet with the requirements of any of the grades from No. 1 to No. 4 inclusive, or which contain stones and/or cinders, or which are musty, sour, heated or heating, or which have any commercially objectionable foreign odor, or which are otherwise of distinctly low quality.					

NOTE: The maximum limits here given for "Other Colours" shall not apply to the grading of Mixed Soybeans.

FLAXSEED.

Grade Name	Standard of Quality		Standard of Cleanness
	Minimum weight per measured bushel in pounds	Degree of Soundness	
No. 1 Canada Eastern.....	51	Matured and sweet; may contain 12½% damaged seeds.....	Clean, commercially pure seed.
No. 2 Canada Eastern.....	50	Matured and sweet; may contain 25% damaged seeds.....	Clean, commercially pure seed.
No. 3 Canada Eastern.....	47	May contain 5% heat damage.....	Clean, commercially pure seed.
No. 4 Canada Eastern.....	—	May contain 10% heat damage.....	Clean, commercially pure seed.
Sample Canada Eastern.....	Any flax which does not meet the requirements for any of the other established grades.		

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

An Act to amend the Militia Pension Act.

First reading, February 6, 1947

THE MINISTER OF NATIONAL DEFENCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

79608

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

An Act to amend the Militia Pension Act.

R.S., c. 133; 1928, c. 35; 1929, c. 6; 1930, c. 32; 1937, c. 12; 1940, c. 12; 1946, c. 59.

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

1. The *Militia Pension Act*, chapter one hundred and thirty-three of the Revised Statutes of Canada, 1927, is amended by adding thereto, immediately after section thirty-six thereof, the following section:—

When men promoted to rank of acting warrant officer deemed to be a man and not an officer.

"**36**A. Notwithstanding anything in this Act, a man who subsequent to the tenth day of September, one thousand nine hundred and thirty-nine, but prior to the first day of January, one thousand nine hundred and forty-seven, was promoted to the rank of acting warrant officer shall be treated as a man for the purposes of this Act during the period he continues to be an acting warrant officer."

Explanatory Notes

1. To meet conditions arising during the war, it was necessary for the Royal Canadian Navy to have an adequate supply of personnel having the status of warrant officer. To meet this, it was necessary to promote certain chief petty officers and lower ranks to acting warrant rank, but by such promotion it was not desired to interfere with the rights and privileges which such chief petty officers and lower ranks enjoyed as "men" under Parts I to III of the Militia Pension Act.

A "man" to whom these Parts apply is not required to contribute towards pension and if he is discharged after fifteen years pensionable service through being incapacitated for duty, he is eligible for a service pension. On the other hand, a "warrant officer" is required to make contributions for the whole of his pensionable service and is required to complete not less than twenty years' service before becoming eligible for a pension.

To preserve the status of a "man" in respect of any chief petty officer or lower rank so promoted and thereby enable him to continue to be eligible for the rights and benefits enuring to a "man", P.C. 1705 of 10th March, 1941, was passed under the *War Measures Act*. Its terms are similar to what is set out in the proposed new section 36A.

It had been anticipated that all personnel to whom the Order in Council in question applied would have been retired prior to the date P.C. 1705 will cease to be effective, but it has been necessary to retain certain of them in connection with demobilization activities. The amendment will only apply to this limited group of personnel so as not to disturb their status as "men" for the purposes of the *Militia Pension Act*.

2. Subparagraph (iv) of paragraph *(i)* of subsection one of section forty-two of the said Act, as enacted by section six of chapter fifty-nine of the statutes of 1946, is repealed and the following substituted therefor:—

"(iv) one-fourth of the period of service counted as service in

(A) the Non-Permanent Active Militia in respect of Army personnel;

(B) the Auxiliary Active Air Force (Auxiliary) in respect of Air Force personnel;

(C) the Royal Canadian Naval Reserve, the Royal Canadian Naval Volunteer Reserve, or the Royal Canadian Navy (Reserve) in respect of Naval personnel;

if such service is not service that may be counted under subparagraph *(v)* of this paragraph; and"

2. Under subparagraph (iv) of para. *(i)* of subsection (1) of section 42 of the Act, as amended by Chapter 59 of the Statutes of 1946, persons appointed to or enlisted in the Canadian permanent naval, military or air forces on or after 1st April, 1946, may if they so elect and pay contributions thereon count for purposes of pension under Part V of the *Militia Pension Act* one fourth of any previous service in the non-permanent forces but only in respect of the non-permanent component of the branch of the permanent forces to which the contributor belongs. The foregoing right of election to count previous non-permanent service subsists under subsection (i) and subparagraph (iv) thereof of section 42 of Part V of the Act which read as follows:—

> "(i) 'service' means time served in the forces and includes, for the purpose of making contributions and of computing pensions, allowances or gratuities under this Part";
>
> . . . . . .
>
> "(iv) in the case of any person appointed to or enlisted in the forces on or after the first day of April, 1946, one-fourth of the period of service counted as service in the Non-Permanent Active Militia in respect of Army personnel; as service in the Auxiliary Active Air Force or the Royal Canadian Air Force (Auxiliary) in respect of Air Force personnel; and as service in the Royal Canadian Naval Reserve, the Royal Canadian Naval Volunteer Reserve, or the Royal Canadian Navy (Reserve) in respect of Naval personnel;"

Under section 43 of Part V that Part applies not only to persons who were appointed to or enlisted in the permanent forces on or after 1st April, 1946, but also to persons who being members of the permanent forces on the 31st March, 1946, exercise their right of election to come under the said Part before 31st March, 1948. The proposed amendment would place such last mentioned class of persons in the same position as persons appointed on or after 1st April, 1946, in respect of the inclusion of previous non-permanent service.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to amend the Customs Act.

First reading, February 6, 1947.

THE MINISTER OF NATIONAL REVENUE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
79849 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

R.S., c. 42; 1928, c. 16; 1930 (2nd Sess.), c. 2; 1931, c. 29; 1932-33, cc.7, 38; 1934, c. 48; 1936, cc. 19, 30; 1937, c. 24.

An Act to amend the Customs Act.

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

1. Subsection one of section one hundred and twenty-four of the *Customs Act*, chapter forty-two of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

No refund for alleged inferiority or deficiency.

"**124.** (1) No refund of duty paid shall be allowed because of any alleged inferiority, or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer under permit of the collector, or because of the omission in the invoice of any trade discount, or other matter or thing, which might have the effect of reducing the quantity or value of such goods for duty, unless the same has been reported to the collector within thirty days of the date of entry or delivery or landing, and the said goods have been examined by the said collector or by an appraiser or other proper officer, and the proper rate or amount of reduction certified by him after such examination; and if such collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, no refund of the duty or any part thereof shall be allowed."

Unless reported within thirty days.

None if the goods cannot be identified.

Explanatory Note.

The only change consists in the extension of the period within which refund may be allowed, from the fourteen days required by the Statute, as it stands, to thirty days. During the war it was found impossible to administer the section with so short a time limit without doing an injustice to some importers, and the period was extended to thirty days by Order in Council P.C. 72/1280, dated February 17, 1943, passed under the authority of the *War Measures Act*. It is deemed expedient to make the longer delay permanent and statutory.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend The Feeding Stuffs Act, 1937

First reading, February 6, 1947.

THE MINISTER OF AGRICULTURE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
79649 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend The Feeding Stuffs Act, 1937.

1937, c. 30; 1946, c. 16.

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

1. Section four of *The Feeding Stuffs Act, 1937*, chapter thirty of the statutes of 1937, is amended by inserting immediately after subsection four thereof the following subsection:

Regulations.

"(4a). When in his opinion the public interest so requires the Minister may by regulation provide that only feeding stuffs of the kind or composition specified in such regulations shall be eligible for registration under this Act and the Minister may refuse to register any feeding stuff that is not of such kind or composition."

Explanatory Note.

Section four of *The Feeding Stuffs Act, 1937*, provides for the registration of certain feeding stuffs mentioned in Schedule A to the Act before they are imported into, manufactured, distributed, advertised, sold or offered or held in possession for sale in Canada.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 8.

An Act to amend The Inspection and Sale Act, 1938.

First reading, February 6, 1947.

THE MINISTER OF AGRICULTURE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 8.

An Act to amend The Inspection and Sale Act, 1938.

1938, c. 32.

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

1. *The Inspection and Sale Act, 1938*, chapter thirty-two of the statutes of 1938, is amended by inserting immediately after Part I thereof the following Part:—

"PART IA.

"FLAX FIBRES.

Definitions.

"**12A.** In this Part, unless the context otherwise requires,

"export".

(a) "export" means send out of Canada or out of one province to another province;

"flax fibre."

(b) "flax fibre" means any product of retted flax straw that may be used in spinning;

"inspection certificate".

(c) "inspection certificate" means a certificate issued with respect to flax fibre pursuant to this Part.

Conditions for export.

"**12B.** No person shall export any flax fibre unless it is inspected, graded, marked or designated, and labelled in accordance with the regulations made under this Part.

Regulations.

"**12C.** The Minister may make regulations

(a) prescribing standards of grade, class or quality for flax fibre and the names or marks that may be used to designate such grade, class or quality;

(b) providing for inspection, grading and labelling of flax fibre, the form, issue and use of inspection certificates, and prescribing inspection fees; and

(c) generally for carrying any of the purposes or provisions of this Part into effect.

Explanatory Note.

The inspection and grading of flax fibres was developed as a war measure under Order in Council P.C. 8590 of November 4, 1941. As most of the production of flax fibres in Canada is for export, the continuation of the inspection and grading of it is regarded as essential for maintaining the industry in Canada.

Certificate to be proof of facts.

"**12D.** (1) Every inspection certificate shall be *prima facie* proof of the facts therein stated and shall be receivable in evidence without proof of any signature or the official character of any person appearing to have signed the same, and without further proof thereof.

Certificate to be attached to flax fibre for which issued.

(2) No person shall attach or apply any inspection certificate to any flax fibre unless the inspection certificate was issued with respect to such flax fibre.

Alteration or falsification.

(3) No person shall alter or falsify any inspection certificate.

Offence and penalty.

"**12E.** Every person who violates any provision of this Part or any regulation made under this Part is guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars and not less than fifty dollars or to imprisonment for a term not exceeding six months or to both such fine and imprisonment."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

An Act to amend the Fertilizers Act.

First reading, February 6, 1947.

THE MINISTER OF AGRICULTURE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

79604

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

An Act to amend the Fertilizers Act.

R.S., c. 69; 1928, c. 27.

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

1. Paragraph *(f)* of subsection five of section four of the *Fertilizers Act*, chapter sixty-nine of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Fineness in clay or rock phosphate.

"*(f)* in the case of basic slag or natural rock phosphate or a mixture of both, the fineness thereof; and

Other relevant information.

(g) such other relevant information as the Minister may require."

2. Paragraph *(c)* of subsection one of section five of the said Act, as enacted by section three of chapter twenty-seven of the statutes of 1928, is repealed and the following substituted therefor:—

Registration number.

"*(c)* registration number;"

3. Subparagraph (viii) of paragraph *(d)* of subsection one of section five of the said Act, as enacted by section three of chapter twenty-seven of the statutes of 1928, is repealed and the following substituted therefor:—

Information on fertilizer package.

"(viii) the names of the constituent materials of a fertilizer mixture may be stated as prescribed by regulation; and

(ix) such other relevant information as may be prescribed by regulation."

4. Paragraph *(a)* of section six of the said Act, as enacted by section four of chapter twenty-seven of the statutes of 1928, is repealed and the following substituted therefor:—

Percentage of ingredients required.

"*(a)* any fertilizer except as provided by regulation, unless it contains not less than two per centum of

EXPLANATORY NOTES.

1. Paragraph *(g)* new.

2. Paragraph *(c)* repealed reads:—
"*(c)* registration number *and designation of year of issue;*"

3. Subparagraph (ix) is new.

4. The proposed changes in par. *(a)* are the substitution of the underlined words "four" and "twenty" for the words "two" and "fourteen" respectively.

nitrogen or five per centum of available phosphoric acid or four per centum of potash soluble in water, and not less than a total of twenty per centum of nitrogen, available phosphoric acid and potash soluble in water, or"

5. Section seven of the said Act, as enacted by section five of chapter twenty-seven of the statutes of 1928, is repealed and the following substituted therefor:—

Poison to plant life.

"**7.** No person shall advertise, offer, sell, expose or hold in possession for sale any fertilizer containing sufficient destructive ingredients or properties which may prove harmful to plant growth when the fertilizer is used in a reasonable manner."

6. Paragraph *(b)* of section nine of the said Act is repealed and the following substituted therefor:—

Fertilizing chemicals in pure state.

"*(b)* to the following fertilizer chemicals if commercially pure, containing not less than the percentages stated hereunder, namely:

Ammonium nitrate...	31% nitrogen (N)
Ammonium phosphate	11% nitrogen (N) and 48% available phosphoric acid (P_2O_5)
Ammoniated superphosphate.....	2% nitrogen (N) and 20% phosphoric acid (P_2O_5) or 3% nitrogen (N) and 18% phosphoric acid (P_2O_5)
Animal tankage.....	6% nitrogen (N) and 12% phosphoric acid (P_2O_5)
Basic slag..... (Thomas phosphate)	16% total phosphoric acid (P_2O_5), 14% available phosphoric acid (P_2O_5) and 80% fineness
Bone meal.....	2% nitrogen (N) and 22% phosphoric acid (P_2O_5)
Cyanamid.....	20% nitrogen (N)
Dry blood.....	12% nitrogen (N)
Muriate of potash....	60% potash (K_2O) soluble in water
Natural rock phosphate of stated origin.....	25% total phosphoric acid (P_2O_5) and 80% fineness
Nitrate of soda.....	16% nitrogen (N)
Potash manure salts..	25% water soluble potash (K_2O)
Sulphate of ammonia.	20% nitrogen (N)
Sulphate of potash...	48% water soluble potash (K_2O)

5. Section 7 of the Act reads:—

"7. No person shall advertise, offer, sell, expose or hold in possession for sale any potash salts containing more than five-tenths of one per cent of anhydrous borax, or mixed fertilizer containing more than one-tenth of one per cent of anhydrous borax, or any fertilizer containing sufficient destructive ingredients or properties which may prove harmful to plant growth when the fertilizer is used in a reasonable manner."

6. Paragraph *(b)* of section 9 with the relevant introductory wording, reads:—

"**9.** Section four of this Act shall not apply

(b) to the following fertilizing substances when they are sold, offered, exposed or held for sale in their commercially pure state, unadulterated and not mixed with any other material and contain of the plant food substances set opposite their names and possess fineness not less than the percentages stated hereunder, namely:—

Nitrate of soda	15% nitrogen;
Sulphate of ammonia	20% nitrogen;
Superphosphate (acid phosphate)	16% available phosphoric acid:
Basic slag (Thomas phosphate)	10% total phosphoric acid and 80% fineness;
Natural rock phosphate of stated origin	25% total phosphoric acid and 80% fineness;
Sulphate of potash	48% potash soluble in water;
Muriate of potash	48% potash soluble in water."

Sulphate of potash-magnesia	30% water soluble potash (K_2O)
Superphosphate (acid phosphate)	18% available phosphoric acid (P_2O_5)
Any other fertilizer chemical as prescribed by regulation."	

7. Paragraph *(i)* of section ten of the said Act is repealed and the following substituted therefor:—

Properties of fertilizers prescribed.

"*(i)* make regulations prescribing the chemical, physical or other properties of fertilizers for use in any province or other zone of Canada or for any crop or soil requirement and prohibiting the sale and the advertising, offering, exposing or holding in possession for sale in such province or zone or for such use unless the properties of the fertilizer are in accordance with the properties so prescribed; and

(j) make regulations for any other purpose deemed by him to be necessary for making effective the provisions of this Act."

7. Paragraph *(i)* of the Act now becomes par. *(j)* of the Bill and a new paragraph *(i)* is added.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 10.

An Act to amend the Immigration Act and to repeal the Chinese Immigration Act.

First reading, February 7, 1947.

THE MINISTER OF MINES AND RESOURCES.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 10.

An Act to amend the Immigration Act and to repeal the Chinese Immigration Act.

R.S., c. 93; 1928, c. 29; 1937, c. 34; 1946, c. 54.

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

Company may be required to deposit bond.

1. Section thirty-three of the *Immigration Act*, chapter ninety-three of the Revised Statutes of Canada, 1927, is amended by adding thereto the following subsections:—

"(15) An officer in charge at any port of entry may, in respect of persons seeking to pass through Canada to another country in direct transit, before they are permitted to pass through Canada, require the transportation company proposing to transport such persons through Canada, to deposit a bond in favour of His Majesty guaranteeing that the transportation company will comply with the regulations made under subsection sixteen of this section.

Amount and form of bond.

"(16) The Governor in Council may prescribe the amount and form of bonds that may be required pursuant to subsection fifteen of this section and may make regulations for the identification of persons in respect of whom bonds are required under the said subsection, for the guarding of such persons while being transported through Canada and for their detention pending departure from Canada".

Repeal.

2. Section eighty of the said Act is repealed.

Dependants permitted to enter Canada.

3. (1) Notwithstanding any law of Canada relating to immigration, every dependant applying for admission into Canada shall, subject to this section, be permitted to enter Canada and upon such admission shall be deemed to have landed within the meaning of Canadian immigration law.

Explanatory Notes.

1. This is to provide authority for the detention, guarding and bonding at the ports of entry and exit and while in transit, of parties travelling through Canada to some other country.

2. Section 80 is no longer necessary upon repeal of the *Chinese Immigration Act.* (See section four of the present Act).

Section 80 at present reads as follows:—

"**80.** All provisions of this Act not repugnant to the provisions of the *Chinese Immigration Act* shall apply as well to persons of Chinese origin as to other persons."

3. This section provides for the admission to Canada of the dependants of members of the Canadian Armed Forces who have served overseas, without being subject to the provisions of the *Immigration Act.* This authority is to replace that now provided by Order in Council P.C. 858 dated the 9th February, 1945.

Medical examination.

(2) Before proceeding to Canada the dependant shall be examined by a medical officer in the service of the Government of Canada or an approved medical practitioner and on request the Chief Officer of the Medical Immigration Service shall be furnished with full particulars of the medical examination of the dependant and such particulars may be transmitted to the Public Health Service of the Province to which the dependant is destined, with a view to securing necessary treatment and as a protection to public health.

Admission may be deferred.

(3) In any case in which medical examination discloses that a dependant is suffering from an infectious or contagious disease, or a disease which may become dangerous to the public health, or that travel would be dangerous to the dependant in his present condition, the admission to Canada of such dependant may be deferred until the production of a medical certificate from an approved medical practitioner establishing that the condition of the person concerned is not infectious or contagious, and that he may travel with reasonable safety.

Definitions.

(4) In this section the expression

"approved medical practitioner",

(a) "approved medical practitioner" means a doctor of medicine approved by the Immigration Medical Service of the Department of National Health and Welfare;

"dependant".

(b) "dependant" means

(i) the wife or widow of a member of the forces who is not resident in Canada and who was married to such member of the forces while such member of the forces was serving outside of Canada or the territorial waters thereof on active service during the war that commenced in September, one thousand nine hundred and thirty-nine; or

(ii) the child or children, including adopted children and step-children, of such member of the forces;

"member of the forces".

(c) "member of the forces" means a member or former member of the naval, military or air forces of Canada who

(i) is serving or has served outside of Canada or the territorial waters thereof on active service, during the war that commenced in September, one thousand nine hundred and thirty-nine, and has married outside of Canada while so serving; or

(ii) prior to becoming a member of the naval, military or air forces of Canada has served on active service outside Canada with any other of the naval, military or air forces of His Majesty and married outside of Canada while so serving; provided that the member was resident in Canada prior to joining such other of His Majesty's

forces, left Canada for the purpose of joining that force, and joined it within one year of leaving Canada.

Expiration.

(5) This section shall expire on such day as the Governor in Council may fix by proclamation.

R.S., c. 95. repealed.

4. The *Chinese Immigration Act*, chapter ninety-five of the Revised Statutes of Canada, 1927, is repealed.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 11.

An Act respecting Export and Import Permits.

First reading, February 7, 1947.

Reported as amended in the Committee on Banking and Commerce.

THE MINISTER OF TRADE AND COMMERCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
85898 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 11.

An Act respecting Export and Import Permits.

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 Export and Import Permits Act.*

Definition. "Minister".

2. In this Act, unless the context otherwise requires, "Minister" means the Minister of Trade and Commerce.

Establishment and publication of list of goods for export.

Proviso.

3. A list of goods to which section five of this Act shall apply may be established by order of the Governor in Council which order shall be published in the *Canada Gazette* within fifteen days after the passing of such order, and such list may be amended by the Governor in Council by order so published: Provided that no article other than arms, munitions, war materials or supplies, shall be included in such list unless the Governor in Council is satisfied that, in order to ensure an adequate supply and distribution in Canada of such article or any component or material used in the production thereof or in order to implement an intergovernmental arrangement or commitment it is necessary to regulate or control the export of such article.

Establishment and publication of list of goods for import.

4. A list of goods to which section six of this Act shall apply may be established by order of the Governor in Council which order shall be published in the *Canada Gazette* within fifteen days after the passing of such order, and such list may be amended by the Governor in Council by order so published: Provided that no article shall be included in such list unless the Governor in Council is satisfied that by reason of the scarcity in world markets or governmental controls in the countries of origin or allocation by intergovernmental arrangement of such article it is necessary to regulate or control the import of the same

for the purpose of ensuring the best possible supply and distribution of the article in accordance with the needs of Canada, or unless the price of such article is supported under *The Agricultural Prices Support Act, 1944, The Fisheries Prices Support Act, 1944, The Agricultural Products Cooperative Marketing Act, 1939,* or is in effect supported under *The Agricultural Products Act.*

Export by permit only.

5. No person shall export or attempt to export from Canada any goods included in a list established pursuant to section three of this Act except under the authority of and in accordance with a permit issued under this Act.

Import by permit only.

6. No person shall import or attempt to import into Canada any goods included in a list established pursuant to section four of this Act except under the authority of and in accordance with a permit issued under this Act.

Export permit issued by Minister.

7. The Minister, or any person designated by the Minister, may issue to any person applying therefor a permit to export from Canada, to such place and in such quantity and of such quality as may be specified in the permit, any of the goods included in a list established pursuant to section three of this Act and may amend, suspend or cancel any such permit.

Import permit issued by Minister.

8. The Minister, or any person designated by the Minister, may issue to any person applying therefor a permit to import into Canada from such place and in such quantity and of such quality as may be specified in the permit, any of the goods included in a list established pursuant to section four of this Act and may amend, suspend or cancel any such permit.

Permit not transferable.

Other lawful obligations not affected.

9. A permit issued under this Act is not transferable and does not affect the obligation of the holder thereof to obtain any licence, permit or certificate to export or to import that may be required under any other law or to pay any tax, duty, toll or impost or other sum required by any law to be paid in respect of the export or import of the goods to which such permit applies.

Regulations.

10. The Governor in Council may make regulations:—

(a) prescribing the terms and conditions upon which permits may be issued and shall continue in force, including a requirement for the recovery from the applicant by His Majesty or any other person named by the Minister of a sum which in the opinion of the Minister represents the pecuniary benefit which has enured to

the applicant as a result of the payment of subsidy or any other advantage conferred by or pursuant to the regulation of domestic prices;

(b) respecting the procedure to be followed in applying for and issuing permits;

(c) respecting information to be furnished by an applicant for a permit;

(d) exempting any person or any goods, or any class of persons or goods, from the operation of this Act; and

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

R.S., c. 42.
Customs officers' duties.

11. All officers, as defined in the *Customs Act*, before permitting the export or import of any goods included in a list established pursuant to section three or section four of this Act, shall satisfy themselves that the exporter or the importer, as the case may be, has not violated or contravened any of the provisions of this Act and that all the requirements of this Act with reference to those goods have been complied with.

Customs Act applicable.
R.S., c. 42.

12. All goods tendered for export or exported from Canada or imported into Canada contrary to this Act or any regulation thereunder, shall be deemed to have been tendered for export or exported or imported contrary to the *Customs Act* and all the provisions of that Act and the regulations thereunder respecting search, detention, seizure, forfeiture and condemnation shall apply to or in respect of such goods.

Offences and penalties.
R.S., c. 36.

13. Every person who violates or contravenes any of the provisions of this Act or any regulation under this Act is guilty of an offence and

(a) may be prosecuted under Part XV of the *Criminal Code* and if convicted is liable to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding twelve months or to both fine and imprisonment; or

(b) may, at the election of the Attorney General of Canada or the Attorney General of the Province, be prosecuted under indictment and if convicted is liable to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding five years or to both fine and imprisonment.

Coming into force.
1945 (2nd sess.), c. 25.

14. (1) This Act shall come into force upon the expiration of *The National Emergency Transitional Powers Act, 1945*, and shall expire sixty days from the commencement of the first session of Parliament commencing in the year one thousand nine hundred and forty-eight.

Application of R.S., c. 1.

(2) Section nineteen of the *Interpretation Act* shall apply upon the expiry of this Act as if this Act had then been repealed.

15. As soon as practicable after the thirty-first day of December, 1947, the Minister shall prepare and lay before Parliament, if Parliament is then in session, a report of the operations under this Act for the year 1947, or if Parliament is not then in session, within the first fifteen days of the next ensuing session thereof.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 12.

An Act to amend The Penitentiary Act, 1939.

First reading, February 7, 1947.

Mr. CHURCH.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 12.

An Act to amend The Penitentiary Act, 1939.

1939, c. 6; 1940, c. 37; 1945 (2nd sess.), c. 28.

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

1. *The Penitentiary Act, 1939*, chapter six of the statutes of 1939, is amended by inserting the following section immediately after section twenty-seven thereof:—

Grand jury may inspect penitentiary and make presentment.

"**27A.** The grand jury of any county in which a penitentiary is situated may visit, view and inspect the same, and make such inquiry as to it may deem proper into the state, condition and management thereof, the nature and efficiency of its accommodation, the employment, training and treatment of convicts, the conduct of its officers, prisoners and employees, and of all others having dealings of any kind or in any capacity with such penitentiary, and may examine and inspect the accounts, vouchers, records and books of the penitentiary; and the grand jury may thereupon make such findings and such presentments as it may deem to be required in the public interest."

Permission to visit dying relatives.

2. Notwithstanding anything to the contrary in this Act or any other statute or regulation, the Minister of Justice or Solicitor General or a judge of the Supreme or County Court of a province, in special, urgent and important cases, may, on such terms as are defined in each case, permit a prisoner, under escort, to pay a brief or temporary visit to a dying parent, wife, child or other near dependent.

Offenders under nineteen not admitted.

3. No person under nineteen years of age on his or her last birthday shall be admitted to or be confined in any penitentiary or other penal institution under the control or administration of the Parliament of Canada, notwithstanding any law, usage or custom to the contrary.

Explanatory Notes.

1. The object of this section is to give jurisdiction to the grand jury to visit these institutions and to examine into complaints made, and make presentments without expense to the country. These institutions are managed by the Crown, and it is the intention of the Bill to afford the people some reliable and definite knowledge of the conditions that prevail in them. The practice recommended here is intended to serve the public interest, and in no way to be deemed as a criticism of the existing system of official inspection. On the contrary, the object is to assist in satisfactory administration.

2. This section is intended to meet the cases which occasionally arise of urgent requests of relations of prisoners for permission to visit dying parents or dependents. A recent case evoked wide sympathy.

3. There are many youths of sixteen and seventeen years of age confined in the penitentiaries, and the object of this amendment is to prevent this by fixing the lowest age at nineteen in all cases. Very strong representations have been made in this regard by some of the judges.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 13.

An Act to amend the Criminal Code. (Pistols, Motor cars and the Payment of Fines).

First reading, February 7, 1947.

Mr. CHURCH.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
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CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 13.

R.S., c. 36; 1930, c. 11; 1931, c. 28; 1932, cc. 7, 8, 9, 28; 1932-33, cc. 25, 53; 1934, cc. 11, 47; 1935, cc. 36, 56; 1936, c. 29; 1938, c. 44; 1939, c. 30; 1943-44, c. 23; 1944-45, c. 35; 1946, cc. 5, 20.

An Act to amend the Criminal Code. (Pistols, Motor cars and the Payment of Fines).

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

1. Section one hundred and twenty-four of the Criminal Code, chapter thirty-six of the Revised Statutes of Canada, 1927, as enacted by section one of chapter twenty-five of the statutes of 1932-33, is repealed and the following substituted therefor:—

Pointing firearm, pistol or air-gun.

"**124.** Everyone who, without lawful excuse, points at another person any firearm, pistol or air-gun, whether loaded or unloaded, is guilty of an offence and liable, on summary conviction before two justices, to a penalty not exceeding one hundred dollars and not less than ten dollars, or to imprisonment for any term not exceeding one year, with or without hard labour."

2. Section one hundred and twenty-six of the said Act, as enacted by section nine of chapter forty-four of the statutes of 1938, is amended by adding thereto the following subsection:—

Pistol to include anything of shape or form and size of pistol.

"(3) Reference in this section or in sections one hundred and twenty-two and one hundred and twenty-four of this Act to any pistol shall mean and include anything of the shape or form and size of a pistol and notwithstanding that the same is not designed as, or capable of being used as, a firearm or air-gun."

3. Subsection two of section two hundred and eighty-five of the said Act, as enacted by section fifteen of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

Liability of driver of car to stop after accident.

"(2) Whenever, owing to the presence of a motor car on the highway, an accident has occurred to any person or to any horse or vehicle in charge of any person, any

Explanatory Notes.

1 and **2.** The purpose of the amendments to sections 124 and 126 is to make it an offence to point, or use in a hold-up, not only an ordinary firearm but a pistol, or anything in the shape, form or size of a pistol.

3. The appalling fatal accidents and injuries from highway traffic and level crossings in Canada is mounting steadily and has become a public scandal as almost every highway is coloured red with the slaughter. Nothing is done to avert these accidents as the mad race for speed goes on. Casualties from such accidents are almost as numerous as those from the second world war in persons so killed or injured.

The purpose of this amendment is to increase the penalty from "a fine not exceeding five hundred dollars and costs or to imprisonment for a term not exceeding six months" to a term of "not less than six months and not exceeding twelve months", without the option of a fine, and to "seizure and forfeiture" of the driver's car.

person driving the motor car shall be guilty of an offence and liable, either on indictment or on summary conviction to imprisonment for a term of not less than six months and not exceeding twelve months if the said driver fails to stop his car, tender assistance, and give his name and address, and such motor car shall be seized by any peace officer and shall thereupon be forfeited to the Crown to be disposed of as the Attorney General of the province in which such forfeiture takes place may direct."

4. Subsection four of section two hundred and eighty-five of the said Act, as enacted by section six of chapter eleven of the statutes of 1930, and as amended by section four of chapter fifty-six of the statutes of 1935, is repealed and the following substituted therefor:—

Driving while under influence of alcohol or narcotic.

"(4) Everyone who, while under the influence of alcohol or of any narcotic, drives any motor vehicle or automobile is guilty of an offence, and liable,

(a) upon indictment, for a first offence to imprisonment for a term not exceeding six months and not less than two months, and for each subsequent offence to any term not exceeding two years and not less than six months; or

(b) upon summary conviction, for a first offence to a term of imprisonment not exceeding three months and not less than thirty days, for a second offence to a term of imprisonment not exceeding six months and not less than two months, and for each subsequent offence to a term of imprisonment not exceeding two years and not less than six months.

and the provisions of section ten hundred and thirty-five, in so far as it authorizes the imposition of a fine in lieu of any punishment otherwise authorized, and of section ten hundred and eighty-one of this Act shall not apply in the case of a conviction for an offence under this subsection."

5. The said section two hundred and eighty-five is further amended by adding thereto the following subsection:—

Hit-and-run drivers.

"(6A.) If an accident occurs on a highway, every person in charge of a vehicle who is directly or indirectly a party to the accident shall remain at or return immediately to the scene of the accident and render all possible assistance and give in writing upon request to any one sustaining loss or injury or to any constable or any officer appointed

4. Subsection four at present reads as follows:—

"(4) Every one who, while *intoxicated* or under the influence of any narcotic, drives any motor vehicle or automobile, *or has the care or control of a motor vehicle or automobile, whether it is in motion or not,* shall be guilty of an offence, and shall be liable.

(a) upon indictment, for a first offence to imprisonment for a term not exceeding *three* months and not less than *thirty* days, and for each subsequent offence to any term not exceeding *one* year and not less than *three* months; or

(b) upon summary conviction, for a first offence to a term of imprisonment not exceeding *thirty* days and not less than *seven* days, and for a second offence to a term of imprisonment not exceeding *three* months and not less than *one* month, and for each subsequent offence to a term of imprisonment not exceeding *one year* and not less than *three* months.

and the provisions of section ten hundred and thirty-five, in so far as it authorizes the imposition of a fine in lieu of any punishment otherwise authorized, and of section ten hundred and eighty-one of this Act shall not apply in the case of a conviction for an offence under this subsection."

5. The new sub-section 6A deals with the case of what is commonly known as hit-and-run drivers.

for the carrying out of the provisions of this Act or to any witness, his name and address, and also the name and address of the owner of such vehicle, and the number of the permit, if any. Any person who violates any of the provisions of this subsection shall incur a penalty of not less than six months' imprisonment and not more than one year's imprisonment, and the motor vehicle driven by the person convicted at the time of committing the offence of which he was convicted, shall be seized, impounded and taken into custody of the law and be forfeited to and become the property of the Crown in right of Canada."

Penalty.

6. Subsection seven of the said section two hundred and eighty-five, as enacted by section six of chapter thirty of the statutes of 1939, is amended by adding after the word "six" in the second line thereof the word and letter "six A".

7. Section two hundred and eighty-five of the said Act, as amended by section six of chapter eleven of the statutes of 1930, by section eight of chapter forty-seven of the statutes of 1934, by section four of chapter fifty-six of the statutes of 1935, by section nine of chapter twenty-nine of the statutes of 1936, by sections fifteen and sixteen of chapter forty-four of the statutes of 1938, by section six of chapter thirty of the statutes of 1939, by section nine of chapter twenty-three of the statutes of 1943-44, and by sections one and two of this Act, is further amended by adding thereto the following subsections:—

Causing death in a culpably negligent manner.

"(10) Any person who, by the operation or use of any vehicle in a culpably negligent manner, but not wilfully or wantonly, occasions the death of another person, shall, upon conviction, be liable to imprisonment for a term not exceeding three months or to a fine of not more than one hundred dollars, or to both. The term "vehicle" shall be held to include every conveyance in, on or about which persons or property may be transported upon land, or upon, under or through water or in or through the air.

In any prosecution under this subsection, whether or not the accused was driving in a culpably negligent manner shall be a question of fact for the jury, and shall not depend upon the rate of speed fixed by law for operating such vehicle.

Person having caused death not to drive for two years.

"(11) Everyone is guilty of an indictable offence and liable to six months' imprisonment and a fine not exceeding one hundred dollars who, having caused the death of any person while driving an automobile or motor vehicle, thereafter drives an automobile or motor vehicle at any time during the next ensuing two years, notwithstanding that such death was not caused entirely or partially by fault of such driver."

6. This amendment brings the hit-and-run driver under subsection (7) providing that an order may be made prohibiting the convicted person from driving a motor vehicle for any period not exceeding three years.

7. (10) The purpose of subsection ten is to provide that if a person is responsible for the death of another on account of the operation of a vehicle in a culpably negligent manner such person, although not guilty of wilfully or wantonly driving, should be punished for this minor offence.

(11) This subsection is for the purpose of preventing a person who has caused the death of another while driving an automobile from driving during the next ensuing two years.

8. The said Act is further amended by inserting therein, immediately after section six hundred and forty-four, the following section:—

Trial of youug persons.

"**644A.** In the event of the trial of a young person apparently or actually between the ages of sixteen and nineteen years, except in such cases as are already provided for by *The Juvenile Delinquents Act, 1929*, section ten of the said Act shall apply *mutatis mutandis*, and if a defending counsel has not been previously engaged, the trial shall not proceed until the Court, judge or justice has required a duly qualified counsel to defend the accused, after notice to the parents or guardian of the accused."

9. The said Act is further amended by inserting immediately after section nine hundred and twenty-two the following as section 922A:—

Trial of female person.

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

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

Charge of manslaughter arising out of operation of motor vehicle, criminal or culpable negligence proved.

"(3) Upon a charge of manslaughter arising out of the operation of a motor vehicle the jury, if they are satisfied that the accused is not guilty of manslaughter but is guilty of an offence under subsections six or ten of section two hundred and eighty-five, may find him guilty of one of those offences, and such conviction shall be a bar to further prosecution for any offence arising out of the same facts."

11. The said Act is further amended by inserting, immediately after section nine hundred and fifty-one, the following as section 951A:—

Jury to decide whether guilty or not guilty.

"**951A.** Notwithstanding any law, statute, usage, custom or doctrine of law as to the function of the judge or of the jury, on the trial by jury of any person charged with causing death or injury to another the judge shall, in every such case, leave it to the jury to decide the question of fact as to whether the accused is guilty or not guilty on the evidence adduced."

12. Section one thousand and twenty-nine of the said Act is repealed, and the following is substituted therefor:—

Fine or penalty in discretion of court.

"**1029.** Wherever a fine may be awarded or a penalty imposed for any offence, the amount of such fine or penalty shall, within such limits, if any, as are prescribed in that behalf, be in the discretion of the court or person passing

8. The purpose of this amendment is to provide that in the trial of a youth under nineteen years of age, due notice of the charge shall be served on the parents or guardian and that the accused shall not be condemned without having been represented by counsel.

At present many of these young people are being condemned—the gaols are filled with them—in a rather mechanical way, without any defence or without being able to state their case properly, or to consult their friends or family, being simply rialroaded into prison.

Section ten of The Juvenile Delinquents Act referred to, reads as follows:—

> "**10.** (1) Due notice of the hearing of any charge of delinquency shall be served on the parent or parents or the guardian of the child, or if there be neither parent nor guardian, or if the residence of the parent or parents or guardian be unknown, then on some near relative living in the city, town or county, if any there be, whose whereabouts is known, and any person so served shall have the right to be present at the hearing.
>
> (2) The judge may give directions as to the persons to be served under this section, and such directions shall be conclusive as to the sufficiency of any notice given in accordance therewith."

9. It seems only fair that in the trial of any female person by a jury a certain proportion of the jurors should be female persons.

10. The purpose of this amendment is to define the powers of the jury in cases of manslaughter arising out of the operation of motor vehicles. The only change consists of the word underlined on the opposite page and is necessitated by the insertion of subsection ten in section 285. (See section five of this Bill.)

11. On the trial with a jury of persons who cause death or serious injury, it is desirable that the functions of the jury should not be curtailed or abolished. There has been much criticism of many cases of gross negligence having been taken from the jury. The jury are required to take the law to be what the judge says it is, and, owing to the many cases withdrawn by order of the judge, trial by jury in those cases is negatived, and there are so many loopholes that many persons guilty of gross negligence get off. The increased accidents require that the law should be brought up to date to meet the changing conditions, while preserving also the liberty of the subject.

12. The object of this amendment is to provide that fines imposed under the Criminal Code may be paid on time or by instalment, to be laid down by the magistrates or judges after inquiring into the ability of the accused to pay.

sentence or convicting, as the case may be, and it shall also be in the discretion of the said court or person imposing such fine or penalty to allow time for payment of the same or to order that the same may be paid by instalments at the times and in the amounts and under such conditions as the case may require."

Payment deferred or made by instalments.

13. The said Act is further amended by inserting therein the following sections as sections 1029A, 1029B and 1029C:—

Obligation to allow time for payment of fines.

"**1029A.** (1) A warrant committing a person to prison in respect of non-payment of a sum adjudged to be paid by a conviction of a court of summary jurisdiction shall not be issued forthwith unless the court which passed the sentence is satisfied that he is possessed of sufficient means to enable him to pay the sum forthwith, or unless, upon being asked by the court whether he desires that time should be allowed for payment, he does not express any such desire, or fails to satisfy the court that he has a fixed abode within its jurisdiction, or unless the court for any other special reason expressly desires that no time shall be allowed.

Representations made by defendant.

(2) Where any such person desires to be allowed time for payment the court in deciding what time shall be allowed shall consider any representation made by him, but the time allowed shall not be less than fourteen clear days: Provided that if before the expiration of the time allowed the person convicted surrenders himself to any court of summary jurisdiction having jurisdiction to issue a warrant of commitment in respect of the non-payment of such sum as aforesaid, and states that he prefers immediate committal to awaiting the expiration of the time allowed, that court may if it thinks fit forthwith issue a warrant committing him to prison.

Offenders between 16 and 21.

(3) Where a person so allowed time for payment as aforesaid appears to the court to be not less than sixteen nor more than twenty-one years of age, the court may, if it thinks fit, and subject to any rules made under section five hundred and seventy-six of this Act, order that he be placed under the supervision of such person as may be appointed by the court until the sum adjudged to be paid is paid, and in such case before issuing a warrant committing the offender to prison in respect of non-payment of the sum a court of summary jurisdiction shall consider any report as to the conduct and means of the offender, which may be made by the person under whose supervision the offender has been placed.

Allowance of further time.

"**1029B.** Where time has been allowed for payment of a sum adjudged to be paid by a conviction or order of a court of summary jurisdiction, further time may, subject to any rules made under section five hundred and seventy-six of

Many people on relief and out of work, or on part time, cannot pay their fines and have to go to jail, many of them first offenders with families and some returned soldiers, which is another way of imposing imprisonment for debt.

Section 1029 as amended, and the following sections that are added (1029A to 1029C and 1057A and 1057B) follow the provisions of the law of England, 1935 (25-26 Geo. V), chapter 46, known as Money Payments (Justices Procedure Act), 1935.

13. Sections 1029A to 1029C are entirely new. See note to section 10.

this Act, on an application by or on behalf of the offender, be allowed by a court of summary jurisdiction having jurisdiction to issue a warrant of commitment in respect of the non-payment of such sum as aforesaid, or the court may, subject as aforesaid, direct payment by instalments of the sum so adjudged to be paid.

Reduction of imprisonment on part payment of sums adjudged to be paid.

"**1029C.** (1) Where a term of imprisonment is imposed by a court of summary jurisdiction in respect of the non-payment of any sum of money adjudged to be paid by a conviction or order of that or any other court of summary jurisdiction, that term shall, on payment of a part of such sum to any person authorized to receive it, be reduced by a number of days bearing as nearly as possible the same proportion to the total number of days in the term as the sum paid bears to the sum adjudged to be paid: Provided that, in reckoning the number of days by which any term of imprisonment would be reduced under this section, the first day of imprisonment shall not be taken into account.

Rules of court.

(2) Provision may be made by rules under section five hundred and seventy-six of this Act as to the application of sums paid under this and the two preceding sections, and for determining the persons authorized to receive such payments and the conditions under which such payments may be made."

14. The said Act is further amended by inserting therein the following sections as sections 1057A and 1057B:—

Power to order detention for one day in precincts of court.

"**1057A.** Where a court of summary jurisdiction, has power to pass a sentence of imprisonment, the court, in lieu of passing a sentence of imprisonment, may order that the offender be detained within the precincts of the court, or at any police station, till such hour, not later than six in the evening on the day on which he is convicted, as the court may direct:

Provided that a court of summary jurisdiction shall, before making an order of detention under this section, take into consideration the distance between the place of detention and the offender's abode (if his abode is known to, or ascertainable by, the court), and shall not make any such order of detention under this section as will deprive the offender of a reasonable opportunity of returning to his abode on the day on which such order of detention is made.

"**1057B.** (1) No person shall be sentenced to imprisonment by a court of summary jurisdiction for a period of part of one day.

14. Sections 1057A and 1057B are new. See note to section 10.

Substitution of police custody for imprisonment in case of short sentences.

(2) Where a person is liable to be sentenced to imprisonment by a court of summary jurisdiction, the court may, if any suitable places are available for the purpose, order the person to be detained within the precincts of the court or at any police station for such period not exceeding part of one day as the court thinks fit, and the order shall be delivered with the offender to the person in charge of the place where the offender is to be detained, and shall be a sufficient authority for his detention in that place in accordance with the tenor thereof."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 14.

An Act to amend the Militia Act.

First reading, February 7, 1947.

THE MINISTER OF NATIONAL DEFENCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 14.

An Act to amend the Militia Act.

R.S., c. 132.

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 *Militia Act*, chapter one hundred and thirty-two of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Definitions.

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

"Active force."

(a) 'Active Force' means the portion of the Canadian Army that is on continuous full-time military service;

"Canadian Army."

(b) 'Canadian Army' means all the military forces of Canada other than the Royal Canadian Navy and the Royal Canadian Air Force and the Reserves thereof;

"emergency."

(c) 'emergency' means war, invasion, riot or insurrection, real or apprehended;

"general orders."

(d) 'general orders' means orders and instructions issued to the Canadian Army through or by the Adjutant General with the approval of the Minister;

"man."

(e) 'man' includes a warrant officer and non-commissioned officer as well as a private;

"Minister."

(f) 'Minister' means the Minister of National Defence;

"on active service."

(g) 'on active service', as applied to a person subject to military service, means whenever he is enrolled, enlisted, drafted or warned for service or duty during an emergency, or when he is on duty, or has been warned for duty in aid of the civil power;

"on service."

(h) 'on service' means when called upon for the performance of any military duties other than those specified as active service;

"prescribed."

(i) 'prescribed' means prescribed by this Act or by regulations made under this Act;

"regulations."

(j) 'regulations' means regulations made by the Governor in Council or the Minister under this Act;

"unit."

(k) 'unit' means a military body organized on a separate establishment as an individual military organization and which has been named as a unit of the Canadian Army."

Explanatory Notes.

The purpose of the Bill is to so amend the *Militia Act* as to enable the present plans for the re-organization and training of the Canadian Army to be effectively carried out and to remove certain anachronisms from the Act.

1. This section has the effect of deleting paragraphs *(a)*, *(e)*, *(i)* and *(k)* of section two of the present Act and substituting therefor paragraphs *(a)*, *(b)*, *(j)* and *(k)*.

Paragraphs *(a)*, *(e)*, *(i)* and *(k)* of section two of the Act presently reads as follows:—

"*(a)* 'corps' means a military body appearing in the list of establishments as a separate unit;"

"*(e)* 'Militia' means all the military forces of Canada;"

"*(i)* 'Permanent Force' means that portion of the Active Militia of Canada permanently embodied for the purpose of providing for the care and protection of forts, magazines, armaments, warlike stores and other military service, and of securing the establishment of schools for military instructions;"

"*(k)* 'regulations' means regulations made by the Governor in Council under the authority of this Act."

In the post-war army organization the terms "corps", "Militia" and "Permanent Force" are no longer used in the sense in which they have heretofore been used. They are replaced by the words "unit", "Canadian Army" and "Active Force". Under the proposed amendment to section one hundred and thirty-nine of the Act, the Minister is given extensive power to make regulations; therefore the present definition of "regulations" is not suitable.

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

Occupation of property on emergency

"**7.** (1) Whenever an emergency exists, the officer of the Canadian Army in command in the locality, or any officer duly authorized by him, may, subject to the regulations, enter upon and occupy with troops, or other persons, any buildings or land for defence purposes, and may dig trenches and throw up field-works on any such lands, and may fortify any buildings, and may, for the purposes aforesaid, destroy or desolate and lay waste any such buildings or lands, and destroy food, crops, fodder, stores or other things, and slaughter live stock, or may take or cause to be taken, any such food, crops, fodder, stores or other things; and may remove or cause to be removed vehicles, aircraft or other means of transportation or live stock to some place of safety; and may also impress any horses, mules, oxen or other animals, vehicles, aircraft or other means of transportation required for military purposes."

3. Subsection two of section eight of the said Act is repealed and the following substituted therefor:—

Volunteers—exception.

"(2) Nothing in this section shall prevent any male inhabitant of Canada under the age of eighteen years from enlisting voluntarily in the Canadian Army with the consent of his parent or guardian."

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

Exemption from service.

"**9.** The following persons only shall be exempt from liability to service in the Canadian Army:

Members of the King's Privy Council for Canada;

Judges of all courts of justice;

Members of the executive councils of provinces;

Deputy ministers of the Government of Canada and deputy ministers of provincial governments;

Clergy and ministers of all religious denominations;

Telegraph clerks in actual employment;

Officers and clerks regularly employed in the collection of the revenue;

Wardens and officers of all public prisons and lunatic asylums;

Personnel of the Royal Canadian Navy or the Royal Canadian Air Force or the Reserves thereof;

Members of a police force or fire brigade permanently employed as such;

Professors in colleges and universities, and teachers in religious orders;

Persons disabled by bodily or mental infirmity;

The only son of a widow, being her only support;

Pilots and apprentice pilots during the season of navigation;

2. Subsection one of section seven of the Act presently reads as follows:—

"**7.** Whenever an emergency exists, the officer commanding the Militia in the locality, or any officer duly authorized by him, may, subject to the regulations, enter upon and occupy with troops, or other persons, any buildings or land for defense purposes, and may dig trenches and throw up field-works on any such lands, and may fortify any buildings, and may, for the purposes aforesaid, destroy or desolate and lay waste any such buildings or lands, and destroy food, crops, fodder, stores, or other things, and slaughter live stock, or may take or cause to be taken, any such food, crops, fodder, stores or other things; and may drive or cause to be driven, any live stock to some place of safety; and may also impress any horses, mules, oxen or other animals required for military purposes."

The amendment enlarges this section to permit the impressment by the military authorities of any means of transportation whenever an emergency exists.

3. Subsection two of section eight of the Act presently reads as follows:—

"**2.** Nothing in this section shall prevent any male inhabitant of Canada, under the age of eighteen years, enlisting *as a bugler, trumpeter, or drummer.*"

The purpose of the amendment is to remove the doubt which at present exists as to the legality of enlisting boys under eighteen years of age. It is considered desirable in some cases to enlist boys under that age for the purpose of training.

4. Section nine of the Act presently reads as follows:—

"**9.** The following persons only shall be exempt from liability to service in the Militia:—

Members of the King's Privy Council for Canada;
Judges of all courts of justice;
Members of the executive councils of provinces;
Deputy ministers of the federal and provincial governments;
Clergy and ministers of all religious denominations;
Telegraph clerks in actual employment;
Officers and clerks regularly employed in the collection of the revenue;
Wardens and officers of all public prisons and lunatic asylums;
Members of the Naval Militia;
Members of the police force and fire brigade permanently employed *incorporated cities, towns and villages;*
Professors in colleges and universities, and teachers in religious orders;
Persons disabled by bodily or mental infirmity;
The only son of a widow, being her only support;
Pilots and apprentice pilots during the season of navigation;
Persons who, from the doctrines of their religion, are averse to bearing arms or rendering personal military service, under such conditions as are prescribed."

The purpose of this amendment is to exempt members of the Royal Canadian Air Force from compulsory service in the Canadian Army.

Persons who, from the doctrines of their religion, are averse to bearing arms or rendering personal military service, under such conditions as are prescribed by the Governor in Council."

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

Organization of Canadian army.

"**14.** The organization of the Canadian Army shall be as from time to time prescribed by the Governor in Council."

6. Sections fifteen to eighteen, inclusive, of the said Act are repealed and the following substituted therefor:—

Period of service.

"**15.** The period of service in the Canadian Army in time of peace shall be as prescribed by the Governor in Council.

Present units continued.

"**16.** Every unit, duly authorized previously to, and existing on, the first day of January, in the year one thousand nine hundred and forty-seven, including the officers commissioned thereto, shall, for the purposes of this Act, be held to be existing, and shall be continued as such, subject to the provisions of this Act.

Notice to be given of retirement.

"**17.** No officer or man of a unit of the Canadian Army, raised and maintained by voluntary enlistment, shall be permitted to retire therefrom in time of peace, without giving to his commanding officer six months' notice of his intention so to do.

"**18.** Any person who has voluntarily enlisted, or been called upon to serve in the Canadian Army, shall be entitled to be discharged at the expiration of the term of service for which he engaged, unless such expiration occurs in time of emergency, in which case he shall be liable to serve for the duration of the emergency."

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

Commands.

"**19.** (1) For purposes of military command and administration, the Governor in Council may direct that any portion of Canada shall be a Command.

Areas and appointment of officers.

(2) The Minister may establish areas within any Command and appoint officers to command such areas."

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

Number of personnel of Canadian Army.

"**20.** (1) The maximum number of personnel of the Canadian Army and of each rank or trade group therein shall be as from time to time authorized by the Governor in Council.

(2) Subject to the provisions of subsection one of this section

5. Section fourteen of the Act presently reads as follows:—

"**14.** *The Militia of Canada shall be divided into Active and Reserve Militia.*

2. The Active Militia shall consist of,

(a) corps raised by voluntary enlistment;

(b) corps raised by ballot.

3. The Reserve Militia shall be raised and maintained under regulations prescribed by the Governor in Council."

The proposed amendment permits greater flexibility in the organization of the army.

6. Section fifteen of the Act presently reads as follows:—

"**15.** The period of service in time of peace shall be,

(a) for the Active Militia, three years;

(b) for the Reserve Militia, such period as is prescribed."

The proposed amendment permits the extension or limitation of the term of service without the necessity of amending the act.

Section sixteen of the Act presently reads as follows:—

"**16.** Every *corps*, duly authorized previously to, and existing on, the first day of *November*, in the year *of our Lord* one thousand nine hundred and *four*, including the officers commissioned thereto, shall, for the purposes of this Act, be held to be existing, and shall be continued as such, subject to the provisions of this Act.

Section seventeen of the Act presently reads as follows:—

"**17.** No officer or man of *an Active Militia corps*, raised and maintained by voluntary enlistment, shall be permitted to retire therefrom in time of peace, without giving to his commanding officer six months' notice of his intention so to do."

The amendment is a change in nomenclature only.

Section eighteen of the Act presently reads as follows:—

"**18.** Any person who has voluntarily enlisted, or been called upon to serve in the Militia, shall be entitled to be discharged at the expiration of the term of service for which he engaged, unless such expiration occurs in time of emergency, in which case he shall be liable to serve for *a further period* of *not more than twelve months*."

7. Section nineteen of the Act presently reads as follows:—

"**19.** *The Governor in Council may,*

(a) direct that any portion of Canada shall be a military district for the purposes of this Act, and may alter the limits of any such district;

(b) cause two or more districts to be grouped together for the purposes of command and administration; and

(c) divide any military districts into sub-districts, brigade, regimental and company divisions, as appears expedient."

It is proposed to abolish the present division of Canada into military districts and to organize the country into military commands which may be divided into areas. The proposed amendment reflects this change.

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

"**20.** *The Active Militia shall consist of such corps as are from time to time named by the Governor in Council.*

2. The Governor in Council may, at any time, disband any corps or portion of a corps, if he considers it advisable so to do.

The proposed amendment permits greater flexibility in army organization yet retains the effective control of the Governor in Council over the numbers, ranks and trade groups of the personnel thereof.

Constitution of Canadian Army.

(a) the Canadian Army shall consist of such units as are from time to time named by the Minister, which units shall be organized on such establishments as are from time to time authorized by him;

Disbanding, etc., unit.

(b) the Minister may at any time disband or redesignate any unit or revoke, amend or restrict any establishment if he considers it advisable so to do."

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

Constitution of Canadian army.

"**22.** (1) There shall continue to be a portion of the Canadian Army on continuous full-time military service which shall be called the Active Force and which shall consist of such number of officers and men enrolled for continuous full-time service as are from time to time authorized by the Governor in Council.

Availability.

(2) The Active Force shall be available at all times for general service.

Schools and instructors.

(3) The Active Force shall furnish schools of instruction for the Canadian Army, and provide instructors therefor."

Repeal.

10. Section twenty-seven of the said Act is repealed.

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

Officers Commanding.

"**31.** (1) The Governor in Council shall appoint in and for each Command an Officer Commanding of rank not lower than that of colonel who, subject to the regulations, shall command the part of the Canadian Army that is in the Command."

Sections repealed.

12. Sections thirty-seven, thirty-eight and thirty-nine of the said Act are repealed.

9. Section twenty-two of the Act presently reads as follows:—

"**22.** There shall continue to be a *Permanent Force* which shall consist of such *permanently embodied corps, not exceeding ten thousand* men, enrolled for continuous service, as are, from time to time, authorized by the Governor in Council.

2. The *Permanent* Force shall be available at all times for general service.

3. The *Permanent* Force shall furnish schools of instruction for the *Militia*, and provide instructors therefor."

The proposed amendment removes the limit of ten thousand men now placed on the Active Force.

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

"**27.** There may be appointed an officer, called the General Officer Commanding, who shall hold rank not below that of colonel in the *Militia* or in His Majesty's regular army, who may, subject to the regulations and under the direction of the Minister, be charged with the military command of the *Militia*.

2. In the event of a vacancy in the office of general officer commanding, or in the absence of that officer from Canada, the Governor may detail an officer of the headquarters staff, who shall be charged with the military command of the *Militia*."

No General Officer Commanding has been appointed for many years.

11. Subsection one of section thirty-one of the Act presently reads as follows:—

"**31.** *In and for each of the military districts there shall be appointed by the Governor in Council, an officer called the District Officer Commanding, of rank not lower than that of lieutenant-colonel, who shall, subject to the regulations, command the Militia in his district.*"

This amendment is consequential on the change from district to command organization.

12. Section thirty-seven of the Act presently reads as follows:—

"**37.** *In time of peace no officer shall be appointed to a higher permanent rank in the Militia than that of major-general or surgeon-general, and the number of such appointments and the qualification for such rank shall be as prescribed.*"

The repeal of the section permits the appointment of officers of higher rank than that of major-general in time of peace.

Section thirty-eight of the Act presently reads as follows:—

"**38.** *Whenever the Militia is called out on active service during an emergency, the Governor in Council may appoint officers to a rank superior to that of major-general.*

If section thirty-seven is repealed, section thirty-eight is no longer necessary.

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

Commissioned officers of Mounted Police Force serving with Canadian army.

"**41.** Commissions of officers of the Royal Canadian Mounted Police Force serving with the Canadian Army by order of the Governor in Council shall for the purposes of seniority and command be considered equivalent to commissions issued to the officers of the Canadian Army of corresponding rank from their respective dates according to the following scale, that is to say:—

Commissioner	—	as brigadier
Deputy commissioner	—	as colonel
Assistant commissioners	—	as lieutenant-colonels
Superintendent, the senior with five years' service	—	as lieutenant-colonel
Superintendents	—	as majors
Inspector, the senior with fifteen years' service	—	as major
Inspectors, with five years' service	—	as captains
Inspectors, with less than five years' service	—	as lieutenants
Sub-inspectors	—	as second-lieutenants
Surgeons	—	as majors
Assistant surgeons	—	as captains
Veterinary surgeons	—	as captains"

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

Arms and equipment of Canadian army.

"**42.** The uniform, arms, clothing and equipment of the Canadian Army shall be of such pattern and design and shall be issued and worn, as prescribed by such regulations as the Governor in Council or the Minister with the authority of the Governor in Council may make from time to time."

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

Appearance in uniform armed or accoutred.

"**46.** No unit or man, other than a unit or man of the Active Force or a warrant officer shall at any time appear in uniform or armed or accoutred, except

(a) when actually on duty;
(b) at parade or drill;
(c) at target practice;
(d) at reviews or on field days or inspections; or
(e) by permission of the commanding officer of the unit."

Section thirty-nine of the Act presently reads as follows:—

"**39.** The honorary rank of major-general *or surgeon-general* may, for valuable services rendered to the country, be conferred on retirement upon colonels who have held the higher staff appointments."

This section is redundant as retirement with honorary rank may be effected under section thirty-five.

13. Section forty-one of the Act presently reads as follows:—

"**41.** Commissions of officers of the Royal Canadian Mounted Police Force serving with the *Militia* by order of the Governor in Council shall for the purpose of seniority and command be considered equivalent to commissions issued to the officers of the *Militia* of corresponding rank from their respective dates according to the following scale, that is to say:—

Commissioner—as lieutenant-colonel;
Assistant commissioner—*on appointment, as major,—after three years' service*, as lieutenant-colonel;
Senior superintendent—as *major;*
Other superintendents—as *captains*;
Inspector—as lieutenant;
Senior surgeon—the rank which his service in the Police Force would give had such service been in the Active Militia;
Assistant surgeon—the rank which his service in the Police Force would give had such service been in the Active Militia;
Veterinary surgeon—the rank which his service in the Police Force would give had such service been in the Active Militia."

The proposed new relevant ranks are more in keeping with the present size of the Royal Canadian Mounted Police Force than were those contained in the former section.

14. Section forty-two of the Act presently reads as follows:—

"**42.** The uniform, arms, clothing and equipment of the *Militia* shall be of such pattern and design as are from time to time prescribed, and shall be issued under regulations."

The proposed amendment permits control over uniform, arms, clothing and equipment being vested in the Minister if the Governor in Council so authorizes.

15. Section forty-six of the Act presently reads as follows:—

"**46.** No *corps and no non-commissioned officer* or man shall, at any time, appear in uniform or armed or accoutred, except,

(a) when actually on duty;
(b) at parade or drill;
(c) at target practice;
(d) at reviews or on field days or inspections; or
(e) by permission of the commanding officer of the *corps*."

The proposed amendment removes the restriction on the wearing of uniforms by units or men of the Active Force.

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

Annual drill.

"**47.** The Governor in Council may order the Canadian Army or any units thereof to drill or train for such period in each year as he may prescribe."

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

Pay of Active Force.

"**48.** (1) Officers, warrant officers and non-commissioned officers of the Active Force shall be entitled to daily pay and allowances at rates to be prescribed by the Governor in Council.

Governor in Council to fix.

(2) The Governor in Council may, from time to time, fix the sums to be paid to privates of the Active Force, regard being had to length of service, good conduct and efficiency.

Time served in regular forces may be counted in certain cases.

(3) Time served in His Majesty's regular forces may be counted for the purposes of any regulations with regard to pay and allowances in the case of non-commissioned officers and men transferred to the Active Force in connection with the taking over by the Government of Canada of the garrisons of Halifax and Esquimalt."

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

Canadian army land not required may be disposed of.

"**56.** (1) Any land now held or hereafter acquired by His Majesty for the purposes of the Canadian Army and found unnecessary to be retained further may be sold or disposed of by direction of the Governor in Council or leased by the Minister for a period not exceeding one year.

Application of proceeds.

(2) If any portion of the cost of such lands, or of any building thereon, has been defrayed by the municipality in which the land is situate, a fair proportion of the proceeds, to be determined by the Governor in Council, may be returned to such municipality or expended therein for other purposes of the Canadian Army of a permanent nature."

19. Sections sixty and sixty-one of the said Act are repealed and the following substituted therefor:—

Cadet corps command.

"**60.** Each cadet corps shall be subject to the authority and under the command of such officer as may be appointed by the Minister.

Drill and equipment.

"**61.** Cadet corps shall be drilled and trained as prescribed by the Minister and may be furnished with arms, ammunition and equipment under conditions prescribed by him."

16. Section forty-seven of the Act presently reads as follows:—

"**47.** The Governor in Council may order the Active Militia, or any portion thereof, to drill or train for a period *of not more than thirty days* in each year."

The proposed amendment permits greater flexibility in training periods. It is considered that under modern conditions, certain units and personnel of the Reserve Force may require to be trained for more than thirty days in each year.

17. Section forty-eight of the Act presently reads as follows:—

"**48.** Officers, warrant officers and non-commissioned officers of the *Permanent* Force, shall be entitled to daily pay and allowances at rates to be prescribed.

2. The Governor in Council may, from time to time, fix the sums to be paid to privates of the *permanent* force, regard being had to length of service, good conduct and efficiency.

3. Time served in His Majesty's regular forces may be counted for the purposes of any regulations with regard to pay and allowances in the case of non-commissioned officers and men transferred to the *permanent* force in connection with the taking over by the Government of Canada of the garrisons of Halifax and Esquimalt."

The purpose of this amendment is to preserve the control of the Governor in Council over rates of pay and allowances.

18. Section fifty-six of the Act presently reads as follows:—

"**56.** Any land now held or hereafter acquired by His Majesty for *militia* purposes, *in connection with drill sheds, rifle ranges, armouries or such like uses*, and found unnecessary to be retained *therefor*, may be sold or disposed of by direction of the Governor in Council.

2. If any portion of the cost of such lands, or of any building thereon, has been defrayed by the municipality in which the land is situate, a fair proportion of the proceeds, to be determined by the Governor in Council, may be returned to such municipality or expended therein for other *militia* purposes of a permanent nature."

The proposed amendment permits the Minister to lease land held by the Department for a period of not more than one year.

19. Section sixty of the Act presently reads as follows:—

"**60.** *All* cadet corps shall be subject to the authority and under the *orders of the district officer commanding*."

Section sixty-one of the Act presently reads as follows:

"**61.** Cadet corps shall be drilled and trained as prescribed, and may be furnished with arms, ammunition and equipment, under the conditions prescribed."

The proposed amendments to sections sixty and sixty-one vest control of the cadet corps in the Minister.

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

Regulations for calling out Canadian army.

"**63.** The Canadian Army or any part thereof may be called out for any military purpose other than drill or training and any officer or man of the Canadian Army may be called out for any military purpose at such times and in such manner as is prescribed by the Governor in Council."

Section repealed.

21. Section sixty-eight of the said Act is repealed.

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

Army Act applicable to Canadian Army.

"**69.** (1) The Governor in Council may from time to time make applicable to the Canadian Army for the government thereof any or all of the provisions of the *Army Act* and any or all of the rules, regulations or orders made pursuant thereto for the time being in force in the United Kingdom which are not inconsistent with the provisions of this Act and may modify or amend such provisions, rules, regulations or orders so as to adapt them to the circumstances of the Canadian Army. Those provisions of the *Army Act* and any rules, regulations or orders made thereunder so applied and any modifications thereof or amendments thereto made by the Governor in Council under this section shall have the same force and effect as if they had been enacted by the Parliament of Canada for the government of the Canadian Army.

When in force.

(2) Officers and men of the Active Force and members of the permanent staff of the Canadian Army shall at all times be subject to all laws, regulations and orders relating to the Canadian Army and all other officers and men of the Canadian Army shall be subject to such laws, regulations and orders

(a) from the time of being placed on active service;

(b) during the period of annual drill or training under the provisions of this Act;

(c) at any time while upon military duty or in the uniform of his unit or within any rifle range or any armoury or other place where arms, guns, ammunition or other military stores are kept, or within any drill shed or other building or place used for purposes of the Canadian Army;

(d) during any drill or parade of his unit at which he is present in the ranks;

(e) when going to or from the place of drill or parade; and

(f) at any drill or parade of his unit at which he is present as a spectator whether in uniform or not.

20. Section sixty-three of the Act presently reads as follows:—

"**63.** The *Militia* or any part thereof, or any officer or man thereof, may be called out for any military purpose other than drill or training, at such times and in such manner as is prescribed."

The proposed amendment limits the power to call out the Canadian Army to the Governor in Council.

21. Section sixty-eight of the Act presently reads as follows:—

"**68.** In time of war no man shall be required to serve in the field continuously for a longer period than one year:

Provided that,

(a) any man who volunteers to serve for war, or for any longer period than one year, shall be compelled to fulfill his engagement; and

(b) that the Governor in Council may, in cases of unavoidable necessity, of which the Governor in Council shall be the sole judge, call upon any militiaman to continue to serve beyond his one year's service in the field for any period not exceeding six months.

2. This section shall not apply to the Permanent Force."

22. Section sixty-nine of the Act presently reads as follows:—

"**69.** The Army Act for the time being in force in *Great Britain, the King's regulations, and all other laws applicable to His Majesty's troops in Canada* and not inconsistent with this Act or the regulations made hereunder, shall have force and effect as if *they* had been enacted by the Parliament of Canada for the government of the *Militia*.

2. Every officer and man of the *Militia* shall be subject to such Acts, regulations and *laws*

(a) from the time of being *called out for* active service;

(b) during the period of annual drill or training under the provisions of this Act;

(c) at any time while upon military duty or in the uniform of his *corps* or within any rifle range or any armoury or other place where arms, guns, ammunition or other military stores are kept, or within any drill shed or other building or place used for *militia* purposes;

(d) during any drill or parade of his *corps* at which he is present in the ranks;

(e) when going to or from the place of drill or parade; and

(f) at any drill or parade of his *corps* at which he is present as a spectator whether in uniform or not.

3. Officers and men of the *Permanent Force* and members of the permanent staff of the *Militia* shall at all times be subject to military law."

The proposed amendment clarifies the applicability to the Canadian Army of United Kingdom military law; only such part of that law is to be applicable as may be ordered by the Governor in Council.

23. Sections eighty-eight and eighty-nine of the said Act are repealed and the following substituted therefor:—

Regulations for transport.

"**88.** The Governor in Council may make regulations requiring any person in whom any means of conveyance or transportation is vested or any employee of any such person to convey to and from any point or place any portion of the Canadian Army together with all its equipment and stores as may be required to be carried or conveyed; and such person or employee shall thereupon provide the necessary means of conveyance or transportation together with the persons and materials necessary for their use within a reasonable time before such order is to be complied with.

Rates of hire.

"**89.** The rates of hire or recompense for the transport of the Canadian Army or any portion thereof and its equipment and stores shall be fixed by the Governor in Council."

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

Courts of inquiry.

"**93** (1) The Governor in Council may make regulations for the convening of courts of inquiry and the composition thereof for the purpose of investigating and reporting on any matter connected with the government or discipline of the Canadian Army or with the conduct of any officer or man thereof.

Regulations for convening.

(2) The Governor in Council may make regulations for the convening of courts-martial and the jurisdiction and composition thereof for the purpose of trying any officer or man of the Canadian Army for any offence under this Act or for the purpose of trying any other persons punishable under this Act.

Power to approve, etc., sentences reserved to G. in C.

(3) The Governor in Council shall approve, confirm, mitigate or remit sentences of all courts-martial and may direct that the record of a conviction by a court-martial be removed and the accused relieved from all consequences of his trial. The Governor in Council may delegate to any military authority all or any of the duties and powers mentioned in this subsection; provided that no sentence of death passed by any court-martial shall be carried into effect until approved by the Governor in Council."

Proviso *re* death sentence.

Repeal.

25. Section ninety-four of the said Act is repealed.

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

23. Section eighty-eight of the Act presently reads as follows:—

"**88.** The Governor in Council may make regulations requiring any person in whom any *railway, tramway, boat, barge, scow, or steamship or other vessel, or any wagon, carriage or pack animal* is vested, or any employee of any such person, to convey to and from any point or place, any portion of the *Militia*, together with *such of their horses, guns, ammunition, forage, baggage* and stores, as may be required to be carried or conveyed; and such person or employee shall thereupon provide the necessary *engines, carriages, trucks and rolling stock, boat, barge, scow, steamship, or other vessel, or pack animals*, together with the persons and materials necessary for their use, within a reasonable time before such order is to be complied with."

The proposed amendment extends the section to include any mode of conveyance or transportation.

Section eighty-nine of the Act presently reads as follows:—

"**89.** The rates of hire or recompense for the transport of *Militia*, or any portion thereof, and *their horses, guns, ammunition, forage, baggage* and stores, shall be fixed by the Governor in Council."

This amendment is consequential upon the amendment to section eighty-eight.

24. Section ninety-three of the Act presently reads as follows:—

"**93.** The Governor in Council may *convene* courts of inquiry, *and appoint officers of the Militia to constitute such courts*, for the purpose of investigating and reporting on any matter connected with the government or discipline of the *Militia*, or with the conduct of any officer or man *of the force;* and may, at any time, *convene* courts-martial *and delegate power to convene such courts, and to appoint officers to constitute them*, for the purpose of trying any officer or man of the *Militia* for any offence under this Act, *and may also delegate power to approve, confirm, mitigate or remit any sentence of any such court.*"

The proposed new section is designed to clarify and consolidate the present sections ninety-three, ninety-four and ninety-nine. Power to approve, confirm, mitigate or remit all sentences of courts-martial is reserved to the Governor in Council unless he sees fit to delegate such power. He may not delegate power to confirm death sentences.

25. Section ninety-four of the Act presently reads as follows:—

"**94.** *The regulations for the composition of courts of inquiry and courts-martial, and the modes of procedure and powers thereof, shall be the same as the regulations which are at the time in force for the composition, modes of procedure and powers of courts of inquiry and courts-martial for His Majesty's regular army, and which are not inconsistent with this Act or the regulations made hereunder.*

26. Section ninety-six of the Act presently reads as follows:—

"**96.** Every person required to give evidence before a court-martial may in the prescribed manner be summoned, or ordered to attend."

No change in principle is involved.

Attendance of witnesses.

"**96.** Every person required to give evidence before a court-martial may, in the manner from time to time prescribed by the Governor in Council, be summoned and ordered to attend."

Repeal.

27. Section ninety-nine of the said Act is repealed.

28. Section one hundred and twenty-two of the said Act is repealed and the following substituted therefor:—

Refusal to furnish transport.

"**122.** Any person lawfully required under this Act, or the regulations, to furnish a means of conveyance or transportation for the conveyance or use of any portion of the Canadian Army, who refuses or neglects to furnish it, shall

Penalty.

be liable to a penalty not exceeding five hundred dollars and in default of payment to imprisonment for a term not exceeding one year, with or without hard labour, or to both the penalty and imprisonment, at the discretion of the court."

29. The said Act is further amended by adding thereto, immediately after section one hundred and twenty-four thereof, the following section:—

Army Act not inconsistent.

"**124A.** For the purposes of section sixty-nine of this Act, the *Army Act* shall be deemed not to be inconsistent with anything contained in sections one hundred and three to one hundred and twenty-four inclusive of this Act."

30. Subsection one of section one hundred and twenty-six of the said Act is repealed and the following substituted therefor:—

"**126.** (1) No prosecution against any officer in the Canadian Army for any penalty under this Act or under any regulation made hereunder shall be brought, except on the complaint of the Adjutant General or an Officer Commanding a Command."

31. Sections one hundred and thirty-two and one hundred and thirty-three of the said Act are repealed and the following substituted therefor:—

Imprisonment in a penitentiary.

"**132.** (1) Any prisoner duly sentenced for any term by any court-martial, or by any military authority may be sentenced to imprisonment in a penitentiary.

Imprisonment in gaol.

(2) If such prisoner is sentenced to a term less than two years, he may be sentenced to imprisonment in a common gaol or in some other lawful prison or place of confinement other than a penitentiary in which imprisonment may be lawfully executed.

27. Section ninety-nine of the Act presently reads as follows:—

"**99.** No sentence of *any generql court-martial* shall be carried into effect until approved by the Governor in Council."

The repeal of this section is consequential upon the amendment of section ninety-three.

28. Section one hundred and twenty-two of the Act presently reads as follows:—

"**122.** Every person lawfully required under this Act, or the regulations, to furnish a *car, engine, boat, barge, scow, steamship or other vessel, wagon, carriage, or pack animal*, for the conveyance or use of any portion of the *Militia*, who refuses or neglects to furnish it, shall be liable to a penalty not exceeding five hundred dollars, and in default of payment to imprisonment for a term not exceeding one year, with or without hard labour, or to both the penalty and imprisonment at the discretion of the court."

The proposed amendment is consequential to the amendments to sections seven and eighty-eight.

29. This new section is designed to obviate the possibility of sections one hundred and three to one hundred and twenty-four being so interpreted as to preclude a soldier being charged and convicted under the Army Act of such offences as are mentioned in these sections.

30. Subsection one of section one hundred and twenty-six of the Act presently reads as follows:—

"**126.** No prosecution against any officer in the *Militia* for any penalty under this Act or under any regulation made hereunder shall be brought, except on the complaint of the *officer for the time being commanding the Militia.*"

The amendment is required because of the fact that there is no officer commanding the *Militia.*

31. Section one hundred and thirty-two of the Act presently reads as follows:—

"**132.** (1) Any prisoner sentenced for any term by any *military, naval or militia* court-martial, or by any military *or naval* authority *under this or any Military Act*, may be sentenced to imprisonment in a penitentiary.

2. If such prisoner is sentenced to a term less than two years, he may be sentenced to imprisonment in the common goal *of the district, county or place in which the sentence is pronounced, or if there is no common gaol there, then in that common gaol which is nearest to such locality*, or in some other lawful prison or place of confinement other than a penitentiary in which imprisonment may be lawfully executed."

The proposed amendment is intended to clarify section one hundred and thirty-two and to remove certain objectionable features now contained therein.

Imprisonment in a a place specially appointed.

"**133.** Any officer or man of the Canadian Army sentenced to be imprisoned may, if the Minister by regulation or otherwise directs, be imprisoned in any place specially appointed therefor, instead of in a gaol, prison or penitentiary."

32. Section one hundred and thirty-nine of the said Act is amended by adding thereto the following subsection:—

Regulations by Minister.

"(2) Except where the power to prescribe or make regulations is by other sections of this Act reserved exclusively to the Governor in Council, the Governor in Council may empower the Minister to make regulations for the purposes mentioned in subsection one of this section."

33. Sections one hundred and forty and one hundred and forty-one of the said Act are repealed and the following substituted therefor:—

Publication.

"**140.** All regulations shall be published in the *Canada Gazette* unless the Governor in Council certifies that such publication might endanger the safety of the state or might convey secret or confidential information to a foreign power and such regulations if so published or so certified shall have the same force and effect in law as if they formed part of this Act."

Laid before Parliament.

"**141.** All regulations that are required to be published in the *Canada Gazette* shall be laid before Parliament within ten days after publication thereof in the *Canada Gazette*, if Parliament is then in session or, if Parliament is not then in session, within ten days after the next ensuing session thereof."

Sections amended.

"Canadian Army" for "Militia".

34. (1) Sections, four, eight, ten, twelve, thirteen, twenty-one, twenty-four, twenty-eight, thirty-three, thirty-five, forty-three, forty-five, fifty, fifty-one, fifty-three, fifty-seven, fifty-eight, sixty-four to sixty-seven, inclusive, seventy to seventy-two, inclusive, eighty, eighty-five to eighty-seven, inclusive, one hundred and one, one hundred and two, one hundred and ten to one hundred and thirteen, inclusive, one hundred and fifteen to one hundred and seventeen, inclusive, one hundred and twenty, one hundred and twenty-three, one hundred and twenty-six, one hundred and twenty-eight, one hundred and thirty, one hundred and thirty-six, one hundred and thirty-seven, one hundred and thirty-nine, and one hundred and forty-three of the said Act are amended by striking out the word "Militia" wherever it appears in the said sections and substituting therefor in each case the words "Canadian Army".

Section one hundred and thirty-three of the Act presently reads as follows:—

"**133.** Any officer or man of the *Militia* sentenced to be imprisoned may, if the *Governor in Council* by regulation or otherwise directs, be imprisoned in any place specially appointed therefor, instead of in a gaol, prison or penitentiary."

The proposed amendment vests in the Minister power to establish detention barracks and military prisons.

32. Section one hundred and thirty-nine of the Act presently reads as follows:—

"**139.** *The Governor in Council* may make regulations for carrying this Act into effect, for the organization, discipline, efficiency and good government generally of the *Militia*, and for anything requiring to be done in connection with the military defence of Canada.

The proposed amendment empowers the Governor in Council to delegate to the Minister certain powers to make regulations for the organization, discipline, training, efficiency and good government generally of the Army.

33. Section one hundred and forty of the Act presently reads as follows:—

"**140.** *Such* regulations shall be published in the *Canada Gazette;* and upon being so published, they shall have the same force in law as if they formed part of this Act."

Certain regulations which are required to be made under the Act are of a secret nature. The proposed amendment is designed to obviate the necessity of publishing such regulations in the *Canada Gazette.*

Section one hundred and forty-one of the Act presently reads as follows:—

"**141.** The regulations shall be laid before *both Houses of Parliament* within ten days after the publication thereof in the *Canada Gazette*, if Parliament is then sitting; and, if Parliament is not then sitting, then within ten days after the next meeting thereof."

The proposed amendment is consequent to the amendment to section one hundred and forty.

34. These amendments are consequential upon the amendment of section two and the change from a district to a Command organization.

Idem.

(2) Sections forty, seventy-seven, eighty-one and eighty-four of the said Act are amended by striking out the word "militia" wherever it appears in the said sections and substituting therefor in each case the words "Canadian Army".

"Canadian Army" for "Militia".

(3) Sections twenty-one and eighty-one of the said Act are further amended and sections twenty-five, twenty-six, forty-nine, seventy-five, seventy-six, seventy-seven, seventy-eight, eighty, eighty-one, eighty-two and eighty-three of the said Act are amended by striking out the words "Active Militia" wherever they appear in the said sections and substituting therefor in each case the words "Canadian Army".

"Unit" for "Corps,"

(4) Sections twenty-four, twenty-five, thirty-five, forty-five, fifty-one, seventy-one, seventy-two, seventy-five, seventy-seven, one hundred and two, one hundred and twenty and one hundred and twenty-six of the said Act are further amended and sections forty-four, one hundred and five, one hundred and six, one hundred and nineteen, one hundred and twenty-one, one hundred and twenty-nine, one hundred and thirty-seven and one hundred and forty-two of the said Act are amended by striking out the word "corps" wherever it appears in the said sections and substituting therefor in each case the word "unit".

"Active Force" for "Permanent Force".

(5) Sections forty-nine, seventy-seven and one hundred and thirty-seven of the said Act are amended by striking out the words "Permanent Force" wherever they appear in the said sections and substituting therefor in each case the words "Active Force".

"Officer Commanding a Command".

(6) Sections fifty-eight, seventy-six, seventy-seven, seventy-eight and eighty-three of the said Act are amended by striking out the words "district officer commanding", "district officer commanding the military district" and "district officer commanding a military district" wherever they appear in the said sections and substituting therefor in each case the words "Officer Commanding a Command".

"Command" for "Military district" or "district".

(7) Sections twenty-five, thirty, thirty-two, seventy-seven and seventy-eight of the said Act are amended by striking out the words "military district" or "district" wherever they appear in the said sections and substituting therefor in each case the word "Command".

"Chief of the General Staff" for "Adjutant-General".

(8) Section seventy-eight of the said Act is amended by striking out the words "Adjutant-General" wherever they appear in the said section and substituting therefor in each case the words "Chief of the General Staff".

15.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 15.

An Act to amend the Income War Tax Act.

First reading, February 10, 1947.

Mr. KNOWLES.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

81573

3rd Session, 20th Parliament, 11 George VI, 1947.

R.S., c. 97; 1928, cc. 12, 30; 1930, c. 24; 1931, c. 35; 1932, cc. 43, 44; 1932-33, cc. 14, 15, 41; 1934, cc. 19, 55; 1935, cc. 22, 40; 1936, cc. 6, 38; 1938, c. 48; 1939 (1st Sess.), c. 46; 1939 (2nd Sess.), c. 6; 1940, c. 34; 1940-41, c. 18; 1942-43, c. 28; 1943-44, c. 14; 1944-45, c. 43; 1945, c. 23; 1946, c. 55.

THE HOUSE OF COMMONS OF CANADA.

BILL 15.

An Act to amend the Income War Tax Act.

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

1. Subsection one of section eighty-one of the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Secrecy.

"**81.** (1) No person employed in the service of His Majesty shall communicate or allow to be communicated to any person not legally entitled thereto, any information obtained under the provisions of this Act, or allow any such person to inspect or have access to any written statement furnished under the provisions of this Act: Provided that nothing in this subsection shall operate to prevent a Minister of the Crown from communicating to the Senate or to the House of Commons any information obtained under the provisions of this Act."

Proviso.

EXPLANATORY NOTES.

The only change in this section consists in the addition of the proviso underlined on the opposite page.

The purpose of this amendment is to remove restrictions as to secrecy imposed by subsection one of section 81, which as it stands at present can have the effect of preventing a Minister of the Crown from giving the Senate or the House such information as it might be perfectly legitimate to ask for and obtain.

This amendment would also affect *The Excess Profits Tax Act, 1940*, as sections 40 to 87 of the *Income War Tax Act* are made by section 14 of The Excess Profits Tax Act, to apply thereto.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 16.

An Act to amend The Patent Act, 1935.

First reading, February 10, 1947.

Reported as amended in the Committee on Banking and Commerce.

THE SECRETARY OF STATE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 16.

An Act to amend The Patent Act, 1935.

1935, c. 32.

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 Patent Act Amendment Act, 1947.*

2. Subsection three of section four of *The Patent Act, 1935*, chapter thirty-two of the statutes of 1935, is repealed and the following substituted therefor:—

Tenure of office and salary.

"(3) The Commissioner shall hold office during pleasure and be paid such annual salary as may be determined by the Governor in Council."

3. Sections eleven and twelve of the said Act are repealed and the following substituted therefor:—

"**11.** Notwithstanding the exception in the next preceding section, the Commissioner, upon the request of any person who states in writing the name of the inventor, if available, the title of the invention and the number and date of a patent said to have been granted in a named country other than Canada, and who pays or tenders the prescribed fee, shall inform such person whether an application for a patent of the same invention is or is not pending in Canada.

"RULES AND REGULATIONS.

Rules and regulations.

"**12.** (1) The Governor in Council, on the recommendation of the Minister, may make, amend or repeal such rules and regulations as may be deemed expedient

(a) for carrying into effect the objects of this Act, or for ensuring the due administration thereof by the Commissioner and other officers and employees of the Patent Office; and

(b) for carrying into effect the terms of any treaty, convention, arrangement or engagement which subsists between Canada and any other country; and

(c) in particular, but without restricting the generality of the foregoing, with respect to the following matters:—

EXPLANATORY NOTES.

SECTION **2.** The subsection is amended to avoid conflict with one of the recommendations of the Gordon Royal Commission on Civil Service salaries.

The repealed subsection reads:—

"(3) The Commissioner shall hold office during pleasure and be paid such annual salary, *not exceeding seven thousand dollars*, as may be determined by the Governor in Council."

SECTION **3.** The purpose of new Section 11 is to permit more ready identification of a patent application. The only change consists in the insertion of the words underlined on the opposite page.

SECTION **12** is amended by adding specific authority for the making of rules by the Governor in Council to ensure secrecy of patents and patent applications in the interests of the safety of the State.

(i) the form and contents of applications for patents;
(ii) the form of the Register of Patents and of the indexes thereto;
(iii) the registration of assignments, transmissions, licences, disclaimers, judgments or other documents relating to any patent; and
(iv) the form and contents of any certificate issued pursuant to the terms of this Act.

Effect.

(2) Any rule or regulation made by the Governor in Council shall be of the same force and effect as if it had been enacted herein."

4. The said Act is further amended by inserting immediately after section nineteen, the following headings and sections:—

"GOVERNMENT OWNED PATENTS

Assignnment to Minister of National Defence. 1939, c. 49.

"**19A.** (1) Any officer, servant or employee of the Crown or of a corporation which is an emanation of the Crown, who, acting within the scope of his duties and employment as such, invents any invention in instruments or munitions of war, shall, if so required by the Minister of National Defence, assign to such minister on behalf of His Majesty all the benefits of the invention and of any patent obtained or to be obtained for the invention; and any other person who invents any such invention may so assign to such minister on behalf of His Majesty all the benefits of the invention and of any patent obtained or to be obtained for the invention.

Inventor entitled to compensation.

(2) An inventor, other than an officer, servant or employee of the Crown or of a corporation which is an emanation of the Crown, acting within the scope of his duties and employment as such, shall be entitled to compensation for an assignment to the Minister of National Defence under this Act. In the event that the consideration to be paid for such assignment is not agreed upon it shall be the duty of the Commissioner to determine the amount of such consideration provided his decision shall be subject to appeal to the Exchequer Court. Proceedings before the Exchequer Court under this subsection shall be held in camera upon request made to the court by any party to the proceedings.

Vesting on assignment.

(3) The assignment shall effectually vest the benefit of the invention and patent in the Minister of National Defence on behalf of His Majesty, and all covenants and agreements therein contained for keeping the invention secret and otherwise shall be valid and effectual, notwithstanding any want of valuable consideration, and may be enforced accordingly by the Minister of National Defence.

Person making assignment and person

(4) Any person who, as aforesaid, has made an assignment under this section to the Minister of National Defence, in respect of any covenants and agreements contained in such assignment for keeping the invention secret and

SECTION **4.** The purpose of this amendment is to provide for retention of essential control over designated kinds of patents and is in substitution for relevant sections of the Defence of Canada Regulations.

Section **19A** is new.

having knowledge thereof deemed to have information entrusted in confidence.

1939, c. 49.

1939, c. 49.

otherwise in respect of all matters relating to the said invention, and any other person who has knowledge of such assignment and of such covenants and agreements, shall be, for the purposes of *The Official Secrets Act*, deemed to be persons having in their possession or control information respecting the said matters which has been entrusted to them in confidence by any person holding office under His Majesty and the communication of any of the said information by such first mentioned persons to any person other than one to whom they are authorized to communicate with, by or on behalf of the Minister of National Defence, shall be an offence under section four of *The Official Secrets Act*.

Minister may submit application for patent.

(5) Where any agreement for such assignment has been made the Minister of National Defence may submit an application for patent for the invention to the Commissioner, with the request that it be examined for patentability, and if such application is found allowable may, before the grant of any patent thereon, certify to the Commissioner that, in the public interest, the particulars of the invention and of the manner in which it is to be worked are to be kept secret.

Manner of delivery to Commissioner of secret application.

(6) If the Minister of National Defence so certifies, the application and specification, with the drawing, if any, and any amendment of the application, and any copies of such documents and drawing and the patent granted thereon, shall be placed in a packet sealed by the Commissioner under authority of the Minister of National Defence.

Custody by Commissioner of secret application.

(7) The packet shall, until the expiration of the term during which a patent for the invention may be in force, be kept sealed by the Commissioner, and shall not be opened save under the authority of an order of the Minister of National Defence.

Delivery of secret application to authorized person.

(8) The sealed packet shall be delivered at any time during the continuance of the patent to any person authorized by the Minister of National Defence to receive it, and shall if returned to the Commissioner be kept sealed by him.

Delivery to Minister on expiry of patent.

(9) On the expiration of the term of the patent, the sealed packet shall be delivered to the Minister of National Defence.

Revocation.

(10) No proceeding by petition or otherwise shall lie to have declared invalid or void a patent granted for an invention in relation to which a certificate has been given by the Minister of National Defence as aforesaid, except by permission of the said Minister.

Prohibition of publication and inspection.

(11) No copy of any specification or other document or drawing, by this section required to be placed in a sealed packet, shall in any manner whatever be published or open to the inspection of the public, but, save as in this section otherwise directed, the provisions of this Act shall apply in respect of any such invention and patent as aforesaid.

Waiver by Minister.

(12) The Minister of National Defence may at any time waive the benefit of this section with respect to any particular invention, and the specification, documents and drawing shall be thenceforth kept and dealt with in the regular way.

Rights protected.

(13) No claim shall be allowed in respect of any infringement of a patent which occurred in good faith during the time that such patent was kept secret under the provisions of this section; and any person who, before the publication of such patent, had in good faith done any act which, but for the provisions of this subsection would have given rise to any such claim, shall be entitled, after such publication, to obtain a licence to manufacture, use and sell the patented invention on such terms as may, in the absence of agreement between the parties, be settled by the Commissioner or by the Exchequer Court on appeal from the Commissioner.

Communication to Minister not deemed to be publication.

(14) The communication of any invention for the improvement in munitions of war to the Minister of National Defence or to any person or persons authorized by the Minister of National Defence to investigate the same or the merits thereof, shall not, nor shall anything done for the purposes of the investigation, be deemed use or publication of such invention so as to prejudice the grant or validity of any patent for the same.

Rules and regulations.

(15) The Governor in Council, if satisfied that an invention relating to any instrument or munition of war, described in any specified application for patent not assigned to the Minister of National Defence, is vital to the defence of Canada and that the publication of a patent therefor should be prevented in order to preserve the safety of the State, may order that such invention and application and all the documents relating thereto shall be treated for all purposes of this section as if the invention had been assigned or agreed to be assigned to the Minister of National Defence.

(16) The Governor in Council may make rules under this section for the purpose of ensuring secrecy with respect to applications and patents to which this section applies and generally to give effect to the purpose and intent thereof.

In case of agreement between Government of Canada and any other government.

"**19B.** If by any agreement between the government of Canada and any other government it is provided that the government of Canada will apply the provisions of the last preceding section to inventions disclosed in any application for a patent assigned or agreed to be assigned by the inventor to such other government, and the Commissioner is notified by any minister of the Crown that such agreement extends to the invention in a specified application, such application and all the documents relating thereto shall be dealt with as provided in the last preceding section, except subsection two thereof, as if the said invention had been assigned or agreed to be assigned to the Minister of National Defence.

SECTION **4.** This amendment is directed to ensuring co-operation on the part of the Commissioner of Patents with the Atomic Energy Control Board.

Section **19B** is new.

PATENTS RELATING TO ATOMIC ENERGY.

Communication of application to Atomic Energy Control Board.

"**19C.** Any patent application for an invention which, in the opinion of the Commissioner, relates to the production, application or use of atomic energy shall, before it is dealt with by an examiner appointed pursuant to section six of this Act, be communicated by the Commissioner to the Atomic Energy Control Board."

Section repealed.

5. Section twenty-three of the said Act is repealed.

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

Who may obtain patents.

"**26.** (1) Subject to the subsequent provisions of this section, any inventor or legal representative of an inventor of an invention which was

(a) not known or used by any other person before he invented it, and

(b) not described in any patent or in any publication printed in Canada or in any other country more than two years before presentation of the petition hereunder mentioned, and

(c) not in public use or on sale in Canada for more than two years prior to his application in Canada;

may, on presentation to the Commissioner of a petition setting forth the facts (in this Act termed the filing of the application) and on compliance with all other requirements of this Act, obtain a patent granting to him an exclusive property in such invention.

Applications for patents out of Canada.

(2) Any inventor or legal representative of an inventor who applies in Canada for a patent for an invention for which application for patent has been made in any other country by such inventor or his legal representative before the filing of the application in Canada shall not be entitled to obtain in Canada a patent for that invention unless his application in Canada is filed, either

(a) before issue of any patent to such inventor or his legal representative for the same invention in any other country; or

(b) if a patent has issued in any other country, within twelve months after the filing of the first application by such inventor or his legal representative for patent for such invention in any other country.

What may not be patented.

(3) No patent shall issue for an invention which has an illicit object in view, or for any mere scientific principle or abstract theorem."

7. The said Act is amended by inserting immediately after section twenty-eight the following section:—

Extension of time for filing or prosecution of applications for patents.

"**28A.** (1) Subject as hereinafter provided, the Commissioner shall extend to the thirtieth day of September, 1947, in favour of a patentee or applicant, such of the time limits fixed by this Act for the filing or prosecution of applications for patents, for appeals from the Commissioner or for the payment of fees, as expired after the second day of September, 1939: Provided

Proviso.

SECTION **5.** This section is now obsolete, since the life of a patent under the *Patent Act* in force in June, 1923, is limited to eighteen years.

The repealed section reads:—

"**23.** Any patent issued prior to the thirteenth day of June, 1923, which could have been successfully impeached for violation of or non-compliance with any provision of the Acts in force prior to that date, may, with like effect, be so impeached after that date, and in any action for the infringement of any such patent any such violation or non-compliance which could have been set up as a defence may, with like effect, be so set up after that date."

SECTION **6.** The effect of the amendment to subsection (1) is to bring subsection (1) into conformity with subsection (2) of the same section.

SECTION **6.** The underlined words added to subsection (2) are intended merely to clarify its meaning.

SECTION **7.** The purpose of this amendment is to facilitate the reciprocal enjoyment of facilities in cases where wartime provisional Government regulations in certain foreign countries operated against the filing of patent applications within the time ordinarily prescribed.

SECTION **28.** is new. It corresponds to section 5 et seq. of chapter forty-four of the statutes of 1921 which similarly amended the *Patent Act* following the termination of the first Great War.

(a) a request for such extension is made by or on behalf of such patentee not later than the thirtieth day of September, 1947, or by or on behalf of such applicant for patent before the thirty-first day of March, 1948; and

(b) such request specifies the date of the first application in any country for a patent for the same invention by such applicant or patentee or any one through whom he claims; and

(c) such patentee or applicant is a Canadian citizen or a national of a country which gives substantially reciprocal privileges to Canadian citizens.

Limit of extension.

(2) Every patent in respect of which, or in respect of the application for which, a time limit has been extended under the provisions of subsection one of this section shall expire at the date specified in the grant of such patent or at the end of twenty-two years from the date of the first application in any country for a patent for the same invention by the patentee or anyone through whom he claims, whichever date is the earlier.

Protection of rights of third parties.

(3) No claim for the infringement of any patent in respect of which, or in respect of the application for which, a time limit has been extended under the provisions of subsection one of this section, shall be made against any person or the successor in business of any person who, before the thirty-first day of March, 1947, had made, constructed, used or vended to others to be used the invention protected by such patent or against any person deriving through such person or such successor his title to any article, machine, manufacture or composition of matter so protected."

8. Section twenty-nine of the said Act is repealed, and such repeal shall be deemed to have come into force and effect on the fifteenth day of April, 1946.

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

Non resident applicants to nominate representative.

"**30.** (1) Any applicant for patent who does not appear to reside or carry on business at a specified address in Canada shall, at the time of filing his application or within such period thereafter as the Commissioner may allow, nominate as his representative a person or firm residing or carrying on business at a specified address in Canada.

Nominee deemed representative for all purposes of the Act.

(2) Subject as hereinafter provided, such nominee shall be deemed to be the representative for all purposes of this Act, including the service of any proceedings taken thereunder, of any such applicant and of any patentee of a patent issued on his application who does not appear to reside or carry on business at a specified address in Canada, and shall be recorded as such by the Commissioner.

New representative or change in address.

(3) An applicant for patent or a patentee may by written advice to the Commissioner appoint another representative in place of the last recorded representative, or may advise

SECTION **8.** The purpose of this amendment is to repeal the section requiring the inventor to make an oath that he believes that he is the inventor.

SECTION **9.** The purpose of this amendment is to deal with the cases of non-resident applicants who have to nominate representatives in Canada.

the Commissioner in writing of a change in the address of the last recorded representative, and shall so appoint a new representative or supply a new and correct address of the last recorded representative on the despatch by the Commissioner to him of a notice in writing by registered mail that the last recorded representative has died or that a letter addressed to him at the last recorded address and sent by ordinary mail has been returned undelivered.

If no new appointment is made or no new address supplied.

(4) If, after the despatch of a notice as aforesaid by the Commissioner, no new appointment is made or no new and correct address is supplied by the applicant or patentee within three months or such further period as the Commissioner may allow, the Exchequer Court or the Commissioner may dispose of any proceedings under this Act without requiring service on the applicant or patentee of any process therein.

When fee payable.

(5) No fee shall be payable on the appointment of a new representative or the supply of a new and correct address, unless such appointment or supply follows the despatch of a notice in writing by the Commissioner as aforesaid, in which case a fee as prescribed shall be payable."

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

Applications to be completed within twelve months.

"**31.** Each application for a patent shall be completed within twelve months after the filing of the application, and in default thereof, or upon failure of the applicant to prosecute the same within six months after any examiner, appointed pursuant to section six of this Act, has taken action thereon of which notice shall have been given to the applicant, such application shall be deemed to have been abandoned, but it may be reinstated on petition presented to the Commissioner within twelve months after the date on which it was deemed to have been abandoned, and on payment of the prescribed fee, if the petitioner satisfies the Commissioner that the failure to prosecute the application within the time specified was not reasonably avoidable. An application so reinstated shall retain its original filing date."

Abandonment and reinstatement.

11. Section thirty-two of the said Act is repealed and the following substituted therefor:—

Effect of refusal of a joint inventor to proceed.

"**32.** (1) Where an invention is made by two or more inventors and one of them refuses to make application for a patent or his whereabouts cannot be ascertained after diligent enquiry the other inventor or his legal representative may make application and a patent may be granted in the name of the inventor who makes the application on satisfying the Commissioner that the joint inventor has refused to make application or that his whereabouts cannot be ascertained after diligent enquiry.

SECTION **10.** This amendment, indicated by the underlined word, is directed to clarifying the meaning in harmony with the established practice of the Patent Office.

SECTION **11.** Subsection one is new. It is intended to afford facility for disposing of a difficulty which has been encountered many times in the Patent Office with respect to prosecution of applications from joint inventors.

(2) In any case where

Refusal of assignee to proceed.

(a) an applicant has agreed in writing to assign a patent, when granted, to another person or to a joint applicant and refuses to proceed with the application; or

Disputes between joint applicants.

(b) disputes arise between joint applicants as to proceeding with an application;

Powers of Commissioner.

the Commissioner, on proof of such agreement to his satisfaction, or if satisfied that one or more of such joint applicants ought to be allowed to proceed alone, may allow such other person or joint applicant to proceed with the application, and may grant a patent to him, so, however, that all persons interested shall be entitled to be heard before the Commissioner after such notice as he may deem requisite and sufficient.

Procedure when one joint applicant retires.

(3) Where an application is filed by joint applicants, and it subsequently appears that one or more of them has had no part in the invention, the prosecution of such application may be carried on by the remaining applicant or applicants on satisfying the Commissioner by affidavit that the remaining applicant or applicants is or are the sole inventor or inventors.

(4) Where an application is filed by one or more applicants and it subsequently appears that one or more further applicants should have been joined, such further applicant or applicants may be joined on satisfying the Commissioner that he or they should be so joined, and that the omission of such further applicant or applicants had been by inadvertence or *bona fide* mistake and was not for the purpose of delay.

When patent to be granted to joint applicants.

(5) Subject to the provisions of this section, in cases of joint applications the patent shall be granted in the names of all the applicants.

Appeal.

(6) An appeal shall lie to the Exchequer Court from the decision of the Commissioner under this section."

12. Subsections two, three and four of section thirty-five of the said Act are repealed and the following substituted therefor:—

"(2) The specification shall end with a claim or claims stating distinctly and in explicit terms the things or combinations which the applicant regards as new and in which he claims an exclusive property or privilege.

Additional claims.

"(3) When the number of claims in an application exceeds twenty a prescribed fee shall be imposed for each claim in excess of that number, provided that when the number of claims in an application for reissue exceeds the number of claims granted in the original patent an additional fee shall be imposed only for each claim over and above twenty in excess of the number of claims granted in the original patent."

Proviso.

13. Subsection two of section thirty-seven of the said Act is repealed and the following substituted therefor:—

SECTION **12.** This amendment is intended to make clear the difference in fees payable on an application for reissue as contrasted with an application for a patent and is in harmony with section 73 as amended.

Subsection four at present reads as follows:—

"(4) *When* the number of claims in an application exceeds *twenty-five* a surcharge *of fifty cents* shall be imposed for each claim in excess of that number."

Subsection (2) is amended by deleting at the end thereof the words, "*It shall bear the name of the place where and the date when it is made, and be signed by the applicant.*"

SECTION **13.** This amendment merely corrects a typographical error in the principal Act. "Commissioner" is substituted for "Commission."

Divisional applications if more than one invention claimed.

"(2) If an application describes and claims more than one invention the applicant may, and on the direction of the Commissioner to that effect shall, limit his claims to one invention only, and the invention or inventions defined in the other claims may be made the subject of one or more divisional applications, if such divisional applications are filed before the issue of a patent on the original application:

Proviso.

Provided that if the original application becomes abandoned or forfeited, the time for filing divisional applications shall terminate with the expiration of the time for reinstating or restoring and reviving the original application under this Act or the rules made thereunder."

14. Subsection three of section thirty-eight of the said Act is repealed and the following substituted therefor:—

"(3) The Commissioner may, in his discretion, dispense with the duplicate specification and drawing and the third copy of the claim or claims, and in lieu thereof cause copies of the specification and drawing, in print or otherwise, to be attached to the patent, of which they shall form an essential part."

15. The said Act is further amended by inserting immediately after section fifty-two the following section:—

Jurisdiction of Exchequer Court.

"**52A.** The Exchequer Court of Canada shall have jurisdiction, on the application of the Commissioner or of any person interested, to order that any entry in the records of the Patent Office relating to the title to a patent be varied or expunged."

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

Patent to be void in certain cases, or valid only for parts.

"**53.** (1) A patent shall be void if any material allegation in the petition of the applicant in respect of such patent is untrue, or if the specification and drawings contain more or less than is necessary for obtaining the end for which they purport to be made, and such omission or addition is wilfully made for the purpose of misleading."

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

Establishing priority of invention.

"**61.** (1) No patent or claim in a patent shall be declared invalid or void on the ground that, before the invention therein defined was made by the inventor by whom the patent was applied for, it had already been known or used by some other person, unless it is established either that,

(a) before the date of the application for the patent such other person had disclosed or used the invention in

SECTION **14.** The only change is the insertion of the words underlined on the opposite page.

SECTION **15.** The purpose of this new section is to afford facility for purging the Register of patents in proper cases by order of the Exchequer Court of Canada.

SECTION **16.** The only change in subsection (1) of section 53 consists in striking out the words "or declaration" after the word "petition" in the second line thereof.

SECTION **17.** The only change is the substitution of the underlined word "person" for the word "inventor".

such manner that it had become available to the public; or that

(b) such other person had, before the issue of the patent, made an application for patent in Canada upon which conflict proceedings should have been directed; or that

(c) such other person had at any time made an application in Canada which, by virtue of section twenty-seven of this Act, had the same force and effect as if it had been filed in Canada before the issue of the patent and upon which conflict proceedings should properly have been directed had it been so filed."

Revocation of patent.

18. Paragraph *(d)* of section sixty-six of the said Act is amended by substituting the word "shall" for the word "may" in the third line thereof.

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

Tariff of fees.

"**73.** (1) The following fees shall be payable before an application for any of the purposes herein mentioned shall be received by the Commissioner, that is to say:—

On filing an application for patent	$25 00
On grant of patent, payable on pain of forfeiture within six months from the date of notice of the allowance of patent	25 00
On asking reinstatement of an abandoned application under section thirty-one	20 00
On filing an amendment after allowance of an application for patent	5 00
On lodging a caveat	10 00
On asking to register a judgment *pro tanto*	4 00
On asking information *re* a pending application under section eleven	5 00
On asking to register an assignment or any other document affecting or relating to a patent	3 00
On asking to attach a disclaimer to a patent	5 00
On asking entry of appointment of representative under section thirty, subsection three	5 00
On each claim exceeding twenty in number: under section thirty-five, subsection three	1 00
On petition to reissue a patent after surrender	40 00
On filing an application or petition under sections forty, forty-six or sixty-five or sixty-six of this Act—For each patent mentioned therein	10 00
On asking for a certified typewritten or photostat copy of patent with specification, not exceeding twenty pages, exclusive of drawings	4 00
For every copy of drawings, per sheet	0 25
For uncertified photostat or blue print copy of any paper or drawing, per sheet	0 25

SECTION **19.** The purpose of this amendment is to secure revenue from which to defray expense involved in the printing of specifications and drawings of patents, as provided for in section 25 of the principal Act.

On office copies of documents, not abovementioned the following charges shall be made, the minimum charge being $1.00:—

For every single or first folio of one hundred words certified copy..... 0 25

For every such subsequent folio, fractions of or under one-half not being counted, and of one-half or more being counted as a folio..... 0 10

Forfeited applications.

(2) A forfeited application may be restored and a patent granted thereon on application to the Commissioner within six months from the incurrence of the forfeiture, on payment with the application for restoration, in addition to the fee payable on the grant of the patent, of a further fee of twenty dollars and the restored application shall be subject to amendment and re-examination.

Cancellation of claims excepted.

(3) The mere cancellation of claims after allowance of an application shall not involve the payment of an additional fee.

Unprovided fees.

(4) On any proceedings not herein provided for, the fees shall be such as may be fixed by the Commissioner with the approval of the Governor in Council."

Repeal.

20. Section seventy-seven of the said Act is repealed.

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

False representations, false entries, etc., an indictable offence.

"**80.** Every person who in relation to the purposes of this Act and knowing it to be false

(a) makes any false representation;

(b) makes or causes to be made any false entry in any register or book; or

(c) makes or causes to be made any false document or alters the form of a copy of any document; or

(d) produces or tenders any document containing false information

is guilty of an indictable offence and shall be liable upon conviction to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months, or to both fine and imprisonment."

Extension of time for doing certain acts.

22. (1) On request made to him not later than the date this Act comes into force, the Commissioner may, subject to such conditions, if any, as he thinks fit to impose, extend to a date not later than the said date, the time limited by or under *The Patent Act, 1935*, for doing any act where he is satisfied

(a) that the doing of the act within the time so limited was prevented by a person's being on active service or by any other circumstances arising from the existence of a state of war which, in the opinion of the Commissioner, justify an extension of the time so limited, or

(2) Present tariff, *fifteen* dollars.

SECTION **20.** Section seventy-seven to be repealed deals with restoration and revival of patents and is no longer required.

SECTION **21.** Section eighty at present reads as follows:

"**80.** Every person who
(a) wilfully makes or causes to be made any false entry in any register or book, or
(b) any false document or altered copy of any document, relating to the purposes of this Act, or who produces or tenders any such false or altered copy of a document in evidence, knowing it to be false or altered, is guilty of an indictable offence and shall be liable to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months, or to both such fine and such imprisonment."

(b) that, by reason of circumstances arising from the existence of a state of war, the doing of the act within the time so limited would have been or would be injurious to the rights or interests of the person by or on whose behalf the act is or was to be done or to the public interest,

(2) An extension under subsection one of this section of the time for doing any act—

(a) may be for any period expiring not later than the date this Act comes into force, that the Commissioner thinks fit, notwithstanding that by or under any enactment in the said Act power is conferred to extend the time for doing that act for a specified period only; and

(b) may be granted notwithstanding that that time expired before any application or request for extension was made, or that, by reason of that act not having been done for the reasons set forth in subsection one of this section within that time, the relevant application has ceased or expired, or been treated as abandoned.

Coming into force of s. 19.

23. Section nineteen of this Act shall come into force on the first day of May, 1947.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 17.

An Act respecting Supplemental Payments on Mail Contracts.

First reading, February 12, 1947.

THE POSTMASTER GENERAL.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

78636

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 17.

An Act respecting Supplemental Payments on Mail Contracts.

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 Mail Contracts Supplemental Payments Act.*

"Mail contract" defined.

2. In this Act, unless the context otherwise requires, the expression "mail contract" means a contract relating to the conveyance of mails entered into, whether by way of renewal or otherwise, by the Postmaster General pursuant to paragraph *(c)* of subsection one of section seven of the *Post Office Act* prior to the time of expiration of authority set out in subsection four of section three of this Act.

R.S., c. 161.

Authorized supplemental payments on mail contracts.

3. (1) Notwithstanding the *Post Office Act* but subject to this Act, when in his opinion the public interest will be promoted thereby, the Postmaster General may authorize payments required to be made under a mail contract to be supplemented for the duration of the contract, out of moneys provided by Parliament, by such amount as the Postmaster General may determine, but not exceeding the amount required to increase the payments under such mail contract to the amount payable under other mail contracts for comparable service.

Conditions precedent.

(2) Payments under a mail contract shall not be supplemented under this section unless the person entitled to payment under the contract makes a written application therefor to the Postmaster General supported by evidence that in the interest of the service agreed to be performed under the contract he requires assistance by way of supplemental payments.

Explanatory Notes.

It was necessary, during the period of the war and up to the present time to authorize payment of supplemental amounts, known as bonuses, to mail contractors to compensate them for increased costs of operation. These supplemental payments were granted under powers conferred on the Postmaster General under authority of the *War Measures Act* and continued under authority of *The National Emergency Transitional Powers Act, 1945*.

Rates submitted in recent public tenders show no change in the conditions which made it necessary to grant and pay the aforementioned bonuses.

Cancellation of the bonuses on the expiration of *The National Emergency Transitional Powers Act, 1945*, would undoubtedly result in requests from many mail contractors to be relieved of their contractual obligations.

The invitation of tenders and awarding of new contracts, which would then be necessary, would be impracticable in view of the large numer of mail contractors involved. The disruption of service might even seriously affect the efficiency of the postal services.

It is, therefore, necessary to continue the payment of the supplemental amounts to mail contractors for the duration of their contracts.

There are also contractors who although carrying on under contract rates that are not equitable, are not in receipt of a bonus, but would have been granted a bonus if they had presented their claims. War time bonuses were granted only to mail contractors who submitted the necessary application supported by evidence that assistance was necessary to enable them to continue operations.

It is, therefore, necessary to continue the powers of awarding supplemental payments, such powers to continue not later than sixty days after the commencement of the session of Parliament following the coming into force of the Act.

Supplemental payments, except on renewal contract, only after 1 year of service.

(3) No supplemental payments shall be authorized under this section in respect of a mail contract, other than a renewal contract made under section seventy-seven of the *Post Office Act*, until the expiration of one year after the commencement of the service agreed to be performed under the contract.

Expiration of authority.

(4) No supplemental payments shall be authorized under this Act later than sixty days after the commencement of the next session of Parliament following the coming into force of this Act.

Bonus payments continued.

4. In any case, where, prior to the commencement of this Act, a bonus was authorized to be paid in respect of a mail contract, such bonus shall continue to be paid as if it had been authorized as a supplemental payment under subsection one of section three of this Act.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 18.

An Act to readjust the Representation in the House of Commons.

First reading, February 13, 1947.

THE PRIME MINISTER.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
81672 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 18.

R.S., c. 176; 1932-33, c. 54; 1934, c. 61; 1935, c. 10.

An Act to readjust the Representation in the House of Commons.

Preamble.

WHEREAS the results of the census of 1941 necessitate a readjustment of the representation in the House of Commons, pursuant to the provisions of *The British North America Acts, 1867 to 1946*, and the other statutes in that behalf: 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 Representation Act, 1947*.

Total number of members.

2. Eighty-three members of the House of Commons shall be elected for the Province of Ontario, seventy-three for the Province of Quebec, thirteen for the Province of Nova Scotia, ten for the Province of New Brunswick, sixteen for the Province of Manitoba, eighteen for the Province of British Columbia, four for the Province of Prince Edward Island, twenty for the Province of Saskatchewan, seventeen for the Province of Alberta, and one for the Yukon Territory including the Mackenzie district of the Northwest Territories, thus making a total of two hundred and fifty-five members.

Division into electoral districts.

3. The said provinces respectively shall, for the purpose of the election of members to serve in the House of Commons, be divided into electoral districts, which shall be represented as provided in the Schedule to this Act.

Construction of Schedule.

4. The whole of that part of the said Schedule relating to any province shall be read together, and shall, so far as possible, be construed as including the whole of such province in some one or other of the electoral districts therein described, the description of each electoral district being

Explanatory Notes.

Section 51 of the British North America Act, 1867-1946, which establishes rules for the present readjustment of members in the House of Commons, reads as follows:—

"**51.** (1) The number of members of the House of Commons shall be Two hundred and fifty-five and the representation of the provinces therein shall forthwith upon the coming into force of this section and thereafter on the completion of each decennial census be readjusted by such authority, in such manner, and from such time as the Parliament of Canada from time to time provides, subject and according to the following Rules:—

1. Subject as hereinafter provided, there shall be assigned to each of the provinces a number of members computed by dividing the total population of the provinces by Two hundred and fifty-four and by dividing the population of each province by the quotient so obtained, disregarding, except as hereinafter in this section provided, the remainder, if any, after the said process of division.

2. If the total number of members assigned to all the provinces pursuant to Rule One is less than Two hundred and fifty-four, additional members shall be assigned to the provinces (one to a province) having remainders in the computation under Rule One commencing with the province having the largest remainder and continuing with the other provinces in the order of the magnitude of their respective remainders until the total number of members assigned is Two hundred and fifty-four.

3. Notwithstanding anything in this section, if upon completion of a computation under Rules One and Two, the number of members to be assigned to a province is less than the number of senators representing the said province, Rules One and Two shall cease to apply in respect of the said province, and there shall be assigned to the said province a number of members equal to the said number of senators.

4. In the event that Rules One and Two cease to apply in respect of a province then, for the purpose of computing the number of members to be assigned to the provinces in respect of which Rules One and Two continue to apply, the total population of the provinces shall be reduced by the number of the population of the province in respect of which Rules One and Two have ceased to apply and the number Two hundred and fifty-four shall be reduced by the number of members assigned to such province pursuant to Rule Three.

5. Such readjustment shall not take effect until the termination of the then existing Parliament.

(2) The Yukon Territory as constituted by Chapter forty-one of the Statutes of Canada, 1901, together with any part of Canada not comprised within a province which may from time to time be included therein by the Parliament of Canada for the purposes of representation in Parliament, shall be entitled to one member."

Prince Edward Island.—As this Province falls directly under the provisions of rules (3) and (4) of section 51 of the *British North America Acts, 1867 to 1946*, it is entitled to four members and the number by which the total population of the remaining eight provinces is to be divided to establish a unit of representation becomes 250 instead of 254.

Unit of Representation.—By dividing the total population of the Provinces of Ontario, Quebec, Nova Scotia, New Brunswick, Manitoba, British Columbia, Saskatchewan and Alberta, which is 11,391,599 by 250, the quotient obtained is 45,566 which quotient becomes the unit of representation. (In the above calculation the population (3,067) of the territory added to Quebec by *The Quebec Boundaries Extension Act, 1912*, has been excluded.)

accordingly construed as intended, unless the contrary is expressed, to include the whole of the contained area, whether particularly mentioned or not, and to include also any area partly surrounded by the areas expressly described which appears to have been intended to be included. In any doubtful case the Chief Electoral Officer shall finally determine of what electoral district, if any, any area not expressly referred to was intended to form part, and shall, within the first fifteen days after the session of Parliament next following any such determination, report the same, with the reasons therefor, to the Speaker of the House of Commons.

Doubtful cases decided by Chief Electoral Officer.

Report to Speaker.

Interpretation.

5. Wherever in the said Schedule any word or expression is used to denote the name of any territorial division, such word or expression shall, unless the context otherwise requires, be construed as indicating such territorial division as it exists and is bounded at the date of the passing of this Act.

Incorrect description.

6. Wherever in the said Schedule a municipality or place is wrongfully referred to as a city, or a town, or a village, but there is within the territorial limits of the electoral district, in the description of which the reference occurs, a municipality or place of the same name which is a city, or a town, or a village, but is not of the class, namely, city, town or village, as the case may be, specified in the Schedule, the reference shall be taken to be to that municipality or place.

Maps of electoral districts, provinces and certain cities.

7. As soon as possible after the passing of this Act, the Surveyor General shall, in accordance with the definitions set out in the Schedule, and with the co-operation of the Chief Electoral Officer, prepare and print *(a)* individual maps showing the boundaries of the electoral districts established in each province; *(b)* individual maps of each province showing the boundaries of the electoral districts established therein, and *(c)* individual maps of certain large cities showing the boundaries of the several electoral districts established therein.

Commencement of Act.

8. This Act shall take effect only upon the dissolution of the present Parliament: Provided that for the purpose only of authorizing and enabling the appointment, pursuant to section eight of *The Dominion Elections Act, 1938*, of returning officers, whenever required, this Act shall be deemed to be in force on the date upon which it has been assented to.

1938, c. 46.

SCHEDULE.

ONTARIO.—The number of the population of this Province is 3,787,655 and by dividing such number by the unit of representation of 45,566, the result obtained shows that Ontario is entitled to 83 members with a remainder of 5,677.

QUEBEC.—The number of the population of this Province is 3,328,815 (excluding the added territory above referred to), and by dividing such number by the unit of representation of 45,566, the result obtained shows that Quebec is entitled to 73 members with a remainder of 2,497.

BRITISH COLUMBIA.—The number of the population of this Province is 817,861, and by dividing such number by the unit of representation of 45,566, the result obtained shows that British Columbia is entitled to 17 members with a remainder of 43,239. However, in view of the fact that this is the largest remainder, and in order that the fixed number of 255 members may be reached, British Columbia is entitled to an additional member, making 18 in all.

NOVA SCOTIA.—The number of the population of this Province is 577,962, and by dividing such number by the unit of representation of 45,566, the result obtained shows that Nova Scotia is entitled to 12 members with a remainder of 31,170. However, in view of the fact that this is the second largest remainder, and in order that the fixed number of 255 members may be reached, Nova Scotia is entitled to an additional member, making 13 in all.

SASKATCHEWAN.—The number of the population of this Province is 895,992, and by dividing such number by the unit of representation of 45,566, the result obtained shows that Saskatchewan is entitled to 19 members with a remainder of 30,238. However, in view of the fact that this is the third largest remainder, and in order that the fixed number of 255 members may be reached, Saskatchewan is entitled to an additional member, making 20 in all.

NEW BRUNSWICK.—The number of the population of this Province is 457,401, and by dividing such number by the unit of representation of 45,566, the result obtained shows that New Brunswick is entitled to 10 members with a remainder of 1,741.

MANITOBA.—The number of the population of this Province is 729,744, and by dividing such number by the unit of representation of 45,566, the result obtained shows that Manitoba is entitled to 16 members with a remainder of 688.

ALBERTA.—The number of the population of this Province is 796,169, and by dividing such number by the unit of representation of 45,566, the result obtained shows that Alberta is entitled to 17 members with a remainder of 21,547.

YUKON.—As provided in subsection (2) of section 51 of the *British North America Acts, 1867 to 1946*, the Yukon Territory, together with the Mackenzie district of the North West Territories, is entitled to one Member.

The representation in the House of Commons to which each province, etc., is entitled as a result of the present readjustment based upon the 1941 Census and section 51 of the *British North America Acts, 1867 to 1946*, is given in the following table, with the number of members to which each province was entitled under *The Representation Act, 1933*, inserted in brackets opposite each province:—

PROVINCE.	MEMBERS.	
Ontario	83	(82)
Quebec	73	(65)
Nova Scotia	13	(12)
New Brunswick	10	(10)
Prince Edward Island	4	(4)
Manitoba	16	(17)
British Columbia	18	(16)
Saskatchewan	20	(21)
Alberta	17	(17)
Yukon	1	(1)
TOTAL	255	(245)

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 19.

An Act to amend the Department of National Defence Act.

First reading, February 13, 1947.

THE MINISTER OF NATIONAL DEFENCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

79957

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 19.

An Act to amend the Department of National Defence Act.

R.S., c. 136; 1940, cc. 1, 9, 21.

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 *Department of National Defence Act*, chapter one hundred and thirty-six of the Revised Statutes of Canada, 1927, as amended by section four of chapter twenty-one of the statutes of 1940, is repealed and the following substituted therefor:—

Deputy Minister.

"**5.** (1) There shall be a Deputy Minister of National Defence who shall be appointed by the Governor in Council.

Associate Deputy Ministers.

(2) The Governor in Council may appoint not more than three persons to be Associate Deputy Ministers of National Defence.

Rank and status of Associate Deputy Ministers.

(3) Each Associate Deputy Minister of National Defence shall have the rank and status of a deputy head of a department and as such deputy head shall, under the direction of the Minister and of the Deputy Minister, perform such duties and exercise such authority as deputy of the Minister and otherwise, as may be assigned to him by the Minister.

Officers, clerks, employees.

(4) Such officers, clerks and employees as are necessary for carrying on the business of the Department may be appointed in the manner authorized by law."

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

Regulations respecting service estates.

"**7.** (1) The Governor in Council may make regulations respecting the collection, administration and distribution of the service estates of members of the Naval, Military or Air Forces of Canada who die during their service as such members, or who die while receiving hospital treatment or institutional care under the control or direction of the Department of Veterans Affairs on account of any disability suffered or incurred during their service as such members."

Explanatory Notes.

1. Section five of the Act presently reads as follows:—

"**5.** There shall be a Deputy Minister of National Defence, who shall be appointed by the Governor in Council.

(1A) When such a proclamation as is first mentioned in section two of the *War Measures Act* has been issued thereunder, additional deputy ministers may be appointed by the Governor in Council for the military, naval and air services respectively.

(1B) If a Minister of National Defence for Naval Services or a Minister of National Defence for Air has been appointed, the duties of any deputy minister for naval services, and of any deputy minister for the air service shall be such as are specified by the Minister of National Defence for Naval Services or the Minister of National Defence for Air, as the case may be, and the powers of such deputy shall be such as might have been exercisable by him if there were a separate department for naval services or for the air service.

(2) Such officers, clerks and employees as are necessary for carrying on the business of the Department may be appointed in the manner authorized by law."

It is considered that the Department will operate more efficiently if there are appointed a Deputy Minister of National Defence and not more than three Associate Deputy Ministers rather than Deputy Ministers for the three services. The purpose of this amendment is to provide for the appointment and establish the status of such Associate Deputy Ministers.

2. Subsection one of section seven of the Act presently reads as follows:—

"**7.** (1) The Governor in Council may make regulations prescribing the manner in which there will be collected, administered and distributed the service estates of members of the Naval, Military or Air Forces of Canada who die while serving on active service, or who die while receiving hospital treatment or institutional care under the control or direction of the Department of Pensions and National Health on account of any disability suffered or incurred whilst serving on active service."

The purpose of this amendment is to enable the Department to administer the service estates of all members of the Forces who die on service or who die while receiving hospital treatment or institutional care under the Department of Veterans Affairs on account of disability suffered or incurred during their service.

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

Defence Research Board.

"**8.** (1) The Governor in Council shall establish a Defence Research Board composed of such persons, not exceeding twelve in number, as may be appointed thereto by him, which shall carry out such duties in connection with research relating to the defence of Canada and the development of or improvement to service equipment and material as the Minister may assign to it, and shall advise the Minister on all matters relating to scientific, technical and other research and development which affects national defence.

Director General of Defence Research.

(2) The Governor in Council may appoint one of the members of the Defence Research Board to be Director General of Defence Research. The Director General of Defence Research shall be the chairman and chief executive officer of the Defence Research Board. The Director General of Defence Research and the other members of the Board shall hold office during pleasure and shall be paid such salaries, remuneration and expenses as may be fixed from time to time by the Governor in Council.

Tenure of Office of Director and Members.

Power of the Board.

(3) Subject to the approval of the Governor in Council, the Defence Research Board may,

(a) enter into contracts in the name of His Majesty and establish scholarships in connection with and make grants in aid for research and investigations for national defence;

(b) establish and support a pension fund or make other pension or superannuation arrangements for the benefit of all or any of the permanent or temporary officers or employees of the Defence Research Board.

Regulations by the Governor in Council.

(4) The Governor in Council may by regulation:—

(a) notwithstanding anything contained in the *Civil Service Act* and section five of this Act prescribe the manner of selection, remuneration and terms of appointment and service of the officers and employees engaged in the work of the Defence Research Board;

(b) co-ordinate the work of the Defence Research Board with the Honorary Advisory Council for Scientific and Industrial Research and other organizations and corporations engaged in scientific research and investigation;

(c) make provision generally for carrying out the purposes of this section.

Expenses.

(5) All expenses of the Defence Research Board shall be paid out of moneys appropriated by Parliament for the purpose or received by the Board through the conduct of its operation, bequests, donations or otherwise and shall be paid by the Minister of Finance on the requisition of the Minister. The Minister may request the Minister of

3. The purpose of this section is to provide for the establishment of a Defence Research Board charged with the duties of conducting or co-ordinating all research and development for defence and advise the Minister in connection therewith.

It is anticipated that certain defence research and development work will be carried out by universities and other scientific bodies. To this end it is desirable that provision be made for the establishment of scholarships and the making of grants in aid.

Special pension provisions are required because of the fact that it is anticipated that certain technical personnel will be loaned temporarily to the Board by their employers, whose pension rights under such employers must be preserved and in respect of which the Board should contribute during the period of loan.

Finance to allocate any portion of the moneys appropriated by Parliament for the purpose of the Board for scholarships or grants in aid of research and investigations and thereupon the Minister of Finance shall hold such portion of said moneys in trust and may at any time, on the requisition of the Minister disburse such moneys for scholarships or grants in aid of research and investigations."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 21.

An Act to amend the Aeronautics Act.

First reading, February 14, 1947.

MR. KNOWLES.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

81676

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 21.

An Act to amend the Aeronautics Act.

R.S., c. 3; 1945 (2nd Sess.), c. 9.

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

1. Section fourteen of the *Aeronautics Act*, chapter three of the Revised Statutes of Canada, 1927, as enacted by section six of chapter twenty-eight of the statutes of 1944-45, is repealed and the following substituted therefor:—

Former licences continued 1938, c. 53.

"**14.** Every licence issued under Part III of *The Transport Act, 1938*, or under Part VII of *The Air Regulations, 1938*, prior to and in force at the time of the coming into force of this Part shall be deemed to be a licence issued under section twelve of this Act, but every such licence, if not cancelled or suspended by the Board under section thirteen of this Act, shall cease to be valid after the thirty-first day of December, one thousand nine hundred and forty-seven."

EXPLANATORY NOTES.

Section fourteen at present reads:—

"**14.** Every licence issued under Part III of *The Transport Act, 1938,* or under Part VII of *The Air Regulations, 1938,* prior to and in force at the time of the coming into force of this Part shall be deemed to be a licence issued under section twelve of this Act, but every such licence, if not cancelled or suspended by the Board under section thirteen of this Act, shall cease to be valid *one year after the termination, as fixed by Order in Council, of the war in Europe which commenced on the tenth day of September, one thousand nine hundred and thirty-nine.*"

The only change is the substitution of the words underlined on the opposite page for the words in italics above.

The purpose of this amendment is to carry out the intention of Parliament that section fourteen as passed would have effect one year after V-E Day. The necessary delay in proclaiming the end of the War has delayed the effective date of coming into force of this section.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 22.

An Act to continue the Revised Regulations respecting Trading with the Enemy (1943).

First reading, February 18, 1947.

THE SECRETARY OF STATE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

80246

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 22.

An Act to continue the Revised Regulations respecting Trading with the Enemy (1943).

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 Trading with the Enemy (Transitional Powers) Act.*

Revised Regulations Respecting Trading with the Enemy continued.

R.S., c. 206.

1945, (2nd Sess.), c. 25.

2. The Revised Regulations Respecting Trading with the Enemy (1943), set out in the Schedule to this Act, as established by an Order of the Governor in Council made under the *War Measures Act* on the thirteenth day of November, nineteen hundred and forty-three, and continued in force by an Order of the Governor in Council made on the twenty-eighth day of December, nineteen hundred and forty-five, under section four of *The National Emergency Transitional Powers Act, 1945*, and amended by an Order of the Governor in Council made on the fourteenth day of January, nineteen hundred and forty-seven, shall, while this Act is in force, continue and be in full force and effect subject to amendment under this Act.

Powers of Governor in Council.

3. The Governor in Council may, from time to time, make such amendments to the Revised Regulations Respecting Trading with the Enemy (1943) set out in the Schedule to this Act or make such additional Regulations as he may deem necessary or advisable for the purpose of implementing provisions in any Peace Treaty executed on behalf of Canada and ratified by Parliament respecting disposition of enemy property or compensation in respect of property in enemy territory.

Duration.

4. This Act shall continue in force until a day fixed by proclamation of the Governor in Council and from and after that day the Revised Regulations Respecting Trading with the Enemy (1943) shall be deemed to be revoked.

EXPLANATORY NOTES.

2. The purpose of this section is to provide for the continuance in full force and effect of certain of the Regulations Respecting Trading with the Enemy following the time fixed for the expiry of *The National Emergency Transitional Powers Act, 1945*. While some of the Regulations have been revoked, the continuance of those provided for in the Schedule hereto is essential for the effective regulation of trading with the enemy and dealing with enemy property subject to the control of the Custodian.

3. The purpose of this section is to confer on the Governor in Council authority to amend the continued Regulations or to make such additional Regulations as may be necessary for the purpose of implementing provisions in any Treaty which may be executed on behalf of Canada and ratified by Parliament with respect to the disposition of enemy property or compensation respecting property in enemy territory.

SCHEDULE.

Revised Regulations Respecting Trading with the Enemy (1943)

Interpretation.

1. For the purpose of these Regulations, the following expressions shall be construed so that—

"Person".

(a) "Person" shall extend to and include persons and bodies of persons, incorporated (wherever incorporated) and unincorporated, such as firms, clubs, companies and municipal authorities, and, as well, trustees, executors and administrators and also a State or the government of a State.

"Enemy territory".

(b) "Enemy territory" means any area which is under the sovereignty of, or in the occupation of, a State or Sovereign for the time being at war with His Majesty.

"Proscribed territory".

(c) "Proscribed territory" means any area in respect of which the Governor in Council, by reason of real or apprehended hostilities or otherwise, has ordered the protective custody of property of persons residing in that area or the regulating of trade with such persons, or both.

"Enemy".

(d) "Enemy" shall extend to and include—

(i) Any State, or Sovereign of a State, at war with His Majesty;

(ii) Any person who resides within enemy territory or proscribed territory;

(iii) Any person who carries on business within enemy territory or proscribed territory;

(iv) Any person acting as agent or otherwise on behalf of an enemy, or under the control of an enemy;

(v) Any person or body of persons constituted or incorporated within, or under the laws of, a State at war with His Majesty or a State the territory of which is occupied by an enemy or is proscribed territory;

(vi) Any person with whom trading is, for the time being, prohibited by these Regulations or by statute or proclamation by His Majesty or by the common law;

(vii) Any person who under the common law is deemed to be an enemy.

Provided, however, that "enemy" shall not include any person by reason only that he is an enemy subject, and provided further that the Governor in Council shall have power to declare any person not to be an enemy who would otherwise be considered an enemy under these Regulations.

"Enemy subject".

(e) "Enemy subject" extends to and includes a person wherever resident, who is a subject or citizen of a State or Sovereign for the time being at war with His Majesty.

"Enemy currency".

(f) "Enemy currency" means any notes or coins which circulate as currency in any area under the sovereignty of a State or Sovereign with whom His Majesty is at war, not being an area in the occupation of His Majesty or of a Power allied with His Majesty, and includes any notes or coins declared by an order of the Minister of Finance to be enemy currency.

"Securities".

(g) "Securities" shall extend to and include stock, shares, annuities, bonds, debentures, debenture stock, certificates of indebtedness, trust receipts or other obligations or rights, whether registered or in bearer form, issued by or on behalf of any Government, municipal or other authority, society or association, or any corporation or company, whether the issuer is in Canada or not and whether the place of registration or the situs of the certificates or other instruments representing the securities is in Canada or not.

"Dividends, interest or share of profits".

(h) "Dividends, interest or share of profits" shall extend to and include—

(i) Any dividends, bonus or interest (whether payable within Canada or not) in respect of any security or other obligation;

(ii) Any interest in respect of any loan made to a person for the purpose of carrying on business, and any profits of such a business; and

(iii) Where a person is carrying on any business on behalf of an enemy, any sum which, had a state of war not existed, would have been transmissible to the enemy by way of profits from that business.

"Property".

(i) "Property" shall extend to and include all real and personal property and all rights and interests therein whether legal or equitable; and without restricting the generality of the foregoing, "property" shall include securities, dividends, interest or share of profits, debts, credits, accounts, patents, copyrights, trade marks, designs or any interest therein and choses in action.

"Enemy Property".

(j) "Enemy Property" means property belonging to an enemy at or subsequent to the commencment of the present war.

"Commencement of the present war".

(k) "Commencement of the present war" shall mean, as respects any enemy, the first day on which a state of war existed between His Majesty and the country in which that enemy resides or carries on business, or the first day upon which such a person became an enemy.

"Secretary of State".

(l) "Secretary of State" shall mean the Secretary of State of Canada.

"Proclamation".

(m) "Proclamation" or "Proclamation by His Majesty" and like expressions shall mean, proclamation by His Majesty the King acting by and with the advice of the Government of Canada.

(n) Words importing the masculine gender include females and corporations.

Offence of trading with enemy.

2. (1) Any person who trades or attempts to trade, or directly or indirectly offers or proposes or agrees to trade, or has since the commencement of the present war traded, attempted or directly or indirectly offered or proposed or agreed to trade, with an enemy, shall be guilty of the offence of trading with the enemy.

Prima facie proof.

(2) In any proceedings for the offence of trading with the enemy, the fact that any document has been despatched addressed to a person in enemy territory or proscribed territory shall be *prima facie* proof, as against any person who was a party to the despatch of the document, that the person to whom the document was despatched was an enemy.

Trading with the enemy.

3. Without restricting the generality of the terms of the immediately preceding Regulation, it is declared that the following matters constitute trading with the enemy within the meaning of these Regulations—

(a) Entering into any transaction or doing any act which was at the time of the transaction or act prohibited by or under any proclamation issued by His Majesty, for the time being in force, dealing with trading with the enemy or which at common law or by statute or under any orders or regulations constitutes the offence of trading with the enemy;

(b) Entering into any transaction or doing any act with, to, or on behalf of, or for the benefit of any person after the issue of any Order in Council or proclamation by His Majesty declaring that such person is by reason of his enemy nationality or enemy association a person with whom trading is prohibited;

(c) Dealing, or attempting, offering, proposing or agreeing, whether directly or indirectly, to deal with any property which is in the hands or custody of the person so dealing, attempting, offering, proposing or agreeing, or over which he has any claim or control, for the purpose of enabling an enemy to obtain money or credit thereon or thereby;

(d) Aiding or abetting any person, whether or not such person is in Canada, to enter into, negotiate, or complete any transaction or do any act which, if effected or done in Canada by such person, would constitute the offence of trading with the enemy;

(e) Knowingly paying, discharging or satisfying any chose in action, coupon, security or obligation to which Section (1) of Regulation 4 hereof applies;

(f) Knowingly discharging any bill of exchange or promissory note to which Section (2) of Regulation 4 hereof applies;

(g) Purchasing enemy currency;

(h) Having any commercial, financial or other intercourse, transactions or dealings with, or for the benefit of, an enemy;

(i) Attempting to do anything which, under these Regulations, is to be treated as trading with the enemy:

Provided that any transaction or act permitted by or under any proclamation or otherwise or by the Secretary of State, or other competent authority, shall not be deemed to be trading with the enemy.

4. (Revoked).

5. (Revoked).

"The Custodian".

6. (1) The Secretary of State is hereby appointed to receive, hold, manage, release, dispose of and otherwise deal with all property which is reported to him, received or controlled by him or vested in him under or by virtue of these Regulations, and he is hereafter referred to as "the Custodian".

Delegation of authority.

(2) Any power or duty conferred or imposed by or under these regulations upon the Secretary of State or the Custodian may be delegated by him to such person or persons as he thinks proper.

Establishment of Custodian's office.

(3) The Custodian may establish and maintain such office or offices as he thinks proper for the administration of these Regulations and such other matters as may be delegated to him and may attach thereto such officers, clerks and advisers as he selects and they shall be paid such remuneration as the Custodian determines.

Department of Government.

(4) For the purposes of the *Canada Evidence Act*, the Custodian's office shall be deemed to be a department of the Government of Canada of which the Custodian is the head.

Actions prohibited.

7. No person has any rights or remedies and no action lies or may be brought against any person in respect of:

(a) an act or omission that was required by the Secretary of State or Custodian;

(b) an act or omission that the person acting in good faith reasonably believed to have been required by these regulations or any regulations heretofore in force with respect to trading with the enemy or enemy property; or

(c) property transferred, delivered or paid to the Secretary of State or Custodian or pursuant to his direction either before or after these regulations came into force.

Appointment of inspector.

8. (1) Where it appears to the Secretary of State—

(a) That there is reasonable ground for suspecting that an offence under any of these Regulations has been committed by any person;

(b) That one of the partners in a firm has, at any time since the commencement of the present war, been an enemy or enemy subject or was, immediately prior to the present war, a subject or citizen of a sovereign or state which has become an enemy;

(c) That one-third or more of the issued share capital of a company was, at any time since the commencement of the present war, issued to or held by enemies or enemy subjects or was, immediately prior to the present war, issued to or held by subjects or citizens of sovereigns or states which have become enemies;

(d) That one-third or more of the directorate of a company, at any time since the commencement of the present war, consisted of persons who were enemies or enemy subjects or, immediately prior to the present war, consisted of persons who were subjects or citizens of sovereigns or states which have become enemies;

(e) That a person was or is acting as agent for an enemy; or

(f) That an enemy has an interest in any property;

the Secretary of State, if he thinks it expedient for the purpose of satisfying himself that the person, firm or company is not trading with the enemy, may, in writing, appoint an inspector to inspect the affairs of the person, firm or company or the administration of the property; and the Secretary of State may appoint an inspector to inspect any business to ascertain

(i) whether the business is carried on for the benefit of or under the control of an enemy or enemy subject; or

(ii) the relations existing or which have, either before or after the commencement of the present war, existed between a person interested in the business and an enemy or enemy subject.

Inspector's authority

(2) The Secretary of State may authorize an inspector appointed pursuant to this Regulation to inspect all books, files and documents relating to the subject-matter of the inspection, regardless of who owns or controls such books, files and documents.

9. (Revoked).

10. (Revoked).

Appointment of supervisor.

11. (1) Where, on the report of an inspector appointed under Regulation 8 hereof, it appears to the Secretary of State that it is expedient that the property, business or trade of any person should be subject to frequent inspection

or constant supervision, the Secretary of State may appoint that inspector or some other person to supervise the property, business or trade with such powers as the Secretary of State may determine, and any remuneration payable and expenses incurred, whether for the original inspection or the subsequent supervision, to such amount as may be fixed by the Secretary of State, shall be paid by the person first referred to in this section.

(2) The power of the Secretary of State to appoint a supervisor under this Regulation shall include a power to appoint a supervisor of the business carried on by any person for the purpose of ascertaining whether the business is carried on for the benefit of or under the control of an enemy or enemy subject, or for the purpose of ascertaining the relations existing, or which before the commencement of the present war existed, between such person and any enemy or enemy subject.

Appointment of Controller by Court.

12. (1) Where it appears to the Secretary of State in reference to any person—

(a) That an offence against any of these Regulations has been committed in connection with such person's property, business or trade;

(b) That the control or management of the said property, business or trade has been or is likely to be so affected by the state of war as to prejudice the effective continuance or administration thereof and that it is in the public interest that the said business or trade should continue to be carried on or such property administered; or

(c) That it is expedient in the public interest owing to circumstances or considerations arising out of the present war, that a controller or manager of the said property, business or trade be appointed;

the Secretary of State may apply to the same Court as would within the province wherein the said person owns property or carries on the said business or trade have jurisdiction to appoint a receiver or liquidator or to grant a winding-up order, for the appointment of a controller of the said property, business or trade; and the said Court shall have power to appoint such a controller, for such time and subject to such conditions and with such powers as the Court thinks fit; and the powers so conferred shall be either those of a receiver and manager or those powers subject to such modifications, restrictions or extensions as the Court thinks fit (including, if the Court considers it necessary or expedient for enabling the controller to borrow money, power, after a special application to the Court for that purpose, to create charges on the property of the said person in priority to existing charges).

Costs and remuneration.

(2) The Court shall have power to direct how and by whom the costs of any proceedings under this Regulation and the remuneration, charges and expenses of the controller shall be borne, and shall have power, if it thinks fit, to charge such remuneration, charges and expenses on the property of the person in respect of whose property, business or trade the controller has been appointed in such order of priority, in relation to any existing charges thereon as it thinks fit.

Winding-up order.

13. Where the Secretary of State certifies that it appears to him that a company registered within Canada is carrying on business either directly or through an agent, branch, or subsidiary company outside Canada, and that in carrying on such business it has entered into or done acts which if entered into or done within Canada would constitute the offence of trading with the enemy, the Secretary of State may present a petition for the winding-up of the company to the Court having jurisdiction, and the issue of such a certificate shall be a ground on which the company may be wound up by the Court, and the certificate shall, for the purpose of the petition, be evidence of the facts therein stated.

14. (Revoked.)

Appointment of Controller.

15. (1) Where it appears to the Secretary of State that the business carried on within Canada by any person is carried on wholly or mainly for the benefit of or under the control of an enemy, the Secretary of State may make an order either:—

(a) prohibiting such person from carrying on business, except for the purposes and subject to the conditions, if any, specified in the order; or

(b) requiring the business to be wound up.

(2) The Secretary of State may at any time revoke or vary any such order and may at any time in any case where he has made an order prohibiting or limiting the carrying on of the business substitute for that order an order requiring the business to be wound up.

(3) Where the Secretary of State makes an order under this Regulation he may in that order or at any subsequent time appoint a controller to carry out the order or supervise the carrying out of the order.

(4) The Secretary of State may confer on the controller such powers as are exercisable by a liquidator in a voluntary winding-up of a company including the power to convey or transfer any property in the name of the person whose business is being wound up or in the name of the controller, subject to such modifications, restrictions or extensions as the Secretary of State may deem necessary or convenient.

(5) The Secretary of State may also confer on the controller the power to apply to a Court having jurisdiction to appoint a receiver or a liquidator or to grant a winding-up

order, or to a judge of that Court, to determine any question arising in the carrying out of any order made by the Secretary of State under this Regulation.

(6) The Secretary of State may determine the amount of any remuneration payable and of any costs, charges and expenses incurred in connection with the carrying out of any order made under this Regulation or under Regulation 8 hereof, and such amount shall be paid out of the assets of the business in priority to any other claim.

(7) The distribution of any money or other property resulting from the realization of any assets of the business, shall be subject to the same rules as to preferential payments as are applicable to the distribution of the assets of a company which is being wound up under the *Winding-up Act of Canada*, and those assets shall, so far as they are available for discharging unsecured debts, be applied in discharging the debts due to creditors who are not enemy creditors for whose benefit or under whose control the business was carried on, in priority to debts due to such enemy creditors; and any balance, after providing for the discharge of all liabilities, shall be distributed amongst the persons interested therein in such manner as the Secretary of State may direct.

(8) The Secretary of State may, on application for the purpose being made by a controller appointed under this Regulation, after considering the application and any objection which may be made by any person who appears to him to be interested, grant the controller a release; and an order of the Secretary of State releasing the controller shall discharge him from all liability in respect of any act done or default made by him in the exercise and performance of his powers and duties as controller, but any such order may be revoked on proof that it was obtained by fraud or by suppression or concealment of any material fact.

(9) Where an order under this Regulation has been made as respects the business carried on by any person, no steps shall be taken for the enforcement of the rights of any creditors of that person, nor shall any petition for the winding-up of the business be presented, nor any resolution for the winding-up of the business be passed, without the consent of the Secretary of State.

(10) The Secretary of State may present a petition for the winding-up of a company by the Court having jurisdiction, and the making of an order under this Regulation shall be a ground on which a company may be wound up by the Court.

(11) The Secretary of State may from time to time prepare and publish in the *Canada Gazette* lists of the persons as to whom orders have been made under this Regulation.

(12) (Revoked.)

Offence.

(13) If any person contravenes the provisions of any order made under this Regulation he shall be guilty of an offence under these Regulations.

Cancellation of contract.

16. Where it appears to the Secretary of State that a contract entered into prior to or after the commencement of the present war with an enemy or with a person in respect of whose business an order has been made under Regulation 15 hereof, is injurious to the public interest, the Secretary of State may by order cancel or determine such contract either unconditionally or upon such conditions as he may think fit, and thereupon such contract shall be deemed to be cancelled or determined accordingly.

Notice to enemy.

17. Where by any statute, Order in Council, regulation, rule, by-law, contract or otherwise, any notice is required to be given to a person who, under these Regulations, is an enemy, such notice shall be deemed to have been duly given if it is addressed to the enemy in care of the Custodian and delivered or mailed to the Custodian: Provided that the giving of any such notice shall not in any way affect the rights of the Custodian or impose upon him any duty to take or abstain from taking any action or proceeding.

18. (Revoked.)

Prohibition of nomination or appointment of Director.

19. (1) Where the right of nominating or appointing a director of a company is vested in an enemy, the right shall not be exercisable except by leave of the Secretary of State, and any director nominated or appointed in exercise of such right shall, except as aforesaid, cease to hold office as director.

Removal of Director.

(2) The Secretary of State may, notwithstanding any statute or Order in Council or any by-law, regulation or stipulation of a company or other body, by written order remove any enemy director and appoint a substitute director who shall act as a director until such time as a new board of directors is duly elected or appointed.

20. (Revoked.)

Vesting of enemy property in Custodian.

21. (1) All enemy property is hereby vested in and made subject to the control of the Custodian whether or not the property has been disclosed to the Custodian as required by these Regulations.

(2) This Regulation shall be deemed to be a vesting order and to confer on the Custodian all rights of an enemy including the power of dealing with the property in such manner as the Custodian may in his sole discretion decide.

(3) Where property is held, recorded or registered in Canada for or in the name of a person whose address on the register or other record is in enemy territory or proscribed territory, the property is hereby vested in and made subject to the control of the Custodian whether or not the property has been disclosed to the Custodian as required

by these Regulations and the Custodian may deal with the property as though it had, before vesting, belonged absolutely to an enemy.

(4) The Governor in Council may by order declare that property specified therein is enemy property and cause a copy thereof to be published in the *Canada Gazette;* and thereupon the property so specified shall be deemed to be enemy property and to have vested in the Custodian as of the date of the Order in Council, but the making or publication of such an order does not in any manner whatsoever affect any vesting of property under section (1) of this Regulation.

22. (Revoked.)

Real estate.

23. (1) Where any real estate or interest therein is vested in the Custodian he may issue a certificate stating that such real estate or interest therein is vested in the Custodian and such certificate shall be registered *without charge* in the Land Titles Office or registration office in the district in which the real estate is situate, but failure to register such a certificate shall not release the real estate or interest therein from the provisions of these Regulations.

(2) After the registration of such certificate and upon the written request of the Custodian, the proper officer in the Land Titles Office or registration office in the district in which the real estate is situate shall, where there is provision for transfer of titles, forthwith and *without charge* transfer the title of the real estate or interest therein affected by the Custodian's certificate into the name of "The Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading with the Enemy (1943)", without any transmission or other application or further proceeding. The title to the land or interest therein shall be transferred as hereinbefore provided, notwithstanding that the Custodian has not in his possession or under his control the certificate or any other document relating to the title to the said real estate or interest therein.

(3) The interest of any enemy in such real estate shall be regarded as having been effectively dealt with by any such action on the part of the Custodian.

(4) The Custodian may issue a certificate vacating any certificate of vesting previously registered, and the vacating certificate shall be registered in the Land Titles Office or registration office, as the case may be, *without charge.*

Patent, copyright, trade mark or design.

24. (1) If the benefit of an application made by or on behalf of or for the benefit of an enemy for any patent, copyright, trade mark or design is, by a certificate of the Custodian, declared to have been vested by these Regulations in the Custodian, the patent shall issue, or the copyright, trade mark or design shall be registered, as the

case may be, in the name of the Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading with the Enemy (1943), notwithstanding anything in any statute to the contrary.

(2) Where any patent has issued, or where any interest in a patent or any copyright, trade mark or design or any interest therein has been registered, in the name of an enemy or enemy subject, the Custodian may issue a certificate that the patent, copyright, trade mark or design or interest therein, as the case may be, is vested in the Custodian, and such certificate shall forthwith and without charge be recorded by the proper officer and shall have the same force and effect as an assignment of the said patent, copyright, trade mark or design or interest therein, as the case may be, to the Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading with the Enemy (1943).

(3) Failure to register a certificate as provided in sections (1) or (2) of this Regulation shall not affect the rights of the Custodian.

Vesting of suspected enemy property.

25. (1) The Exchequer Court of Canada or any judge thereof, on the application of the Custodian, or any one acting on his behalf, may by order vest in the Custodian any property suspected of belonging to or of being held or managed for or on behalf of an enemy, and thereupon the property so vested shall be deemed to be enemy property.

(2) It shall not be necessary to give any notice of such application to the suspected enemy unless the giving of notice shall be ordered by the Court or judge before whom the application is made.

Duration of vesting.

26. Where the property of any person is vested in the Custodian under these or any other Regulations or under any Order in Council or statute such vesting shall not, nor shall any proceedings relating thereto or in consequence of the vesting, be invalidated or affected by reason only of such person having, prior or subsequent to the date of the vesting, died or ceased to be an enemy, or, where the property has been vested under the provisions of sections (3) or (4) of Regulation 21 or of Regulation 25 of these Regulations, by reason of its being subsequently ascertained that such person was not an enemy.

Court proceedings.

27. (1) Where a dispute or question arises as to whether property is subject to these Regulations, the Custodian may proceed in the Exchequer Court of Canada or in any superior court of record for a declaration as to whether the property is subject to these Regulations.

(2) Any person may, not less than ninety days after giving the Custodian notice of his claim, proceed in the Exchequer Court of Canada for a declaration that he is not an enemy and

(a) that property held or controlled by the Custodian is not subject to these Regulations and he is the owner thereof or of an interest therein; or

(b) that he was the owner of property or an interest in property immediately prior to its vesting in the Custodian under these Regulations.

Duty to report to Custodian.

28. (1) Any person who holds or manages any enemy property shall within thirty days after the commencement of the present war, or if the property comes into his possession or custody or under his control after the commencement of the present war, then within thirty days after the time when it comes into his possession or custody or under his control, by notice in writing communicate the fact to the Custodian, and shall furnish the Custodian with such particulars in relation thereto as the Custodian may prescribe and require and shall, on the Custodian's written request, deliver to him possession of the property and all documents or other evidence of title relating thereto.

(2) The preceding section of this Regulation shall extend and apply to balances and deposits standing to the credit of enemies at any bank, and to debts which are due, or which, had a state of war not existed, would have been due to enemies, or which shall become due, as if the bank or debtor were a person who held property on behalf of an enemy. All such balances, deposits and debts shall be paid to the Custodian as required by these Regulations.

(3) Every company incorporated by or under the authority of the Parliament of Canada or of the legislature of a Province of Canada, and every company which, though not so incorporated, has its head office or has a share transfer or share registration office in Canada, shall within thirty days after the commencement of the present war, by notice in writing communicate to the Custodian full particulars of any securities or other obligations of the company which are held by or in the name of or for the benefit of an enemy.

(4) Every partner of a firm or partnership, one or more partners of which on the commencement of the present war became an enemy or enemies or to which money had been lent for the purpose of the business of the firm by a person who so became an enemy, shall, within thirty days after the commencement of the present war, by notice in writing communicate to the Custodian full particulars as to any dividends, interest or share of profits due to such enemy.

(5) Where before the commencement of the present war any money has been paid into any account, or has been paid to any person in trust for an enemy, the person by whom the payment was made shall, within thirty days after the commencement of the present war, by notice in writing require the person to whom the payment was made to pay the money over to the Custodian and shall furnish the Custodian with such particulars as he may require. The person to whom the payment was made shall, within one week after the receipt of the notice, comply with the requirements and shall be exempt from all liability for having done so: Provided that in the case of such payments as, had a state of war not existed, would have been payable and paid to an enemy (other than a payment in respect of securities issued by a company), the duty of making payments to the Custodian and of requiring payments to be made to him and of furnishing him with particulars shall rest with the person through whom the payments are made.

Payment of moneys to Custodian.

29. (1) Any money which, had a state of war not existed, would have been payable and paid to or for the benefit of an enemy, and any such money which shall become so payable after the commencement of the present war shall be paid to the Custodian by the person by whom it would have been payable, and the payment shall be accompanied by such particulars as the Custodian may prescribe and require.

(2) Without restricting the generality of section (1) of this Regulation, this Regulation shall be deemed to extend to and include moneys payable by way of—

(a) dividends, interest or share of profits;

(b) any payment in respect of securities, including the payment of any securities which have become payable on maturity or by being drawn for payment or otherwise;

(c) any moneys due under or in respect of any policy of assurance or insurance;

(d) any payment in respect of requisitioned property;

(e) any payment under any trust, will or settlement; and

(f) any other payment required to be made to the Custodian under these or any other Regulations.

30. (Revoked)

Payment of bearer securities.

31. Where on or after the commencement of the present war any coupon or other security transferable by delivery is presented for payment to any person and such person has reason to suspect that it is so presented on behalf of or for the benefit of an enemy, or that on or after the commencement of the present war it has been held by or

for the benefit of an enemy, such person shall pay the sum due in respect thereof to the Custodian and such payment shall for all purposes be a good discharge to such person.

Payment on securities after notice.

32. Where the Custodian is satisfied from returns made to him that any securities are held by any person on behalf of an enemy, the Custodian may give notice thereof to the person by or through whom any dividends, interest or share of profits in respect of the securities or any money by way of payment of the securities are payable, and upon receipt of such notice any dividends, interest or share of profits payable in respect of, and any money by way of payment of the securities to which the notice relates shall be paid to the Custodian in like manner as if the securities were held by an enemy.

Method of payment to Custodian.

33. All moneys payable to the Custodian in pursuance of these Regulations shall be paid to the credit of the Custodian through such officers, banks or persons, and in such manner as the Custodian from time to time directs and appoints.

Time for payment.

34. (1) Any money required to be paid to the Custodian under these Regulations shall be paid

(a) within thirty days after the commencement of the present war, if the money, had a state of war not existed, would have been payable before the commencement of the present war; and

(b) in any other case, within thirty days after it would have been payable.

Interest.

(2) All interest payable on any such money shall be paid to the Custodian; and any moneys not paid within the time required by these Regulations shall bear interest at the rate of five per centum per annum from the date on which such payment is so required by these Regulations.

Currency.

(3) Where any money is payable or becomes payable to any enemy by contract, law or custom or in any other manner in other than Canadian currency, it shall, unless the Custodian allow or direct otherwise, be paid to the Custodian in Canadian currency at the rate of exchange equal to the average cable transfer rate prevailing in Canada during the month immediately preceding the commencement of the present war, or at such rate as may be fixed by the Foreign Exchange Control Board.

Effect of payment to Custodian.

35. (1) Any payment by or on behalf of a debtor made to the Custodian shall, to the extent of the payment, discharge the debtor from all obligations and liabilities in respect of the debt, and interest shall cease to run against the debtor on the amount so paid from the date of its receipt by the Custodian.

Evidence of discharge.

(2) The Custodian shall have power to execute and deliver any document necessary or proper as evidence of such discharge and may deliver up to the person making

such payment any note, bond or other evidence of or any security for the debt which may be in the possession of the Custodian.

Custodian's receipt.

(3) The receipt of the Custodian or any person duly authorized to sign receipts on his behalf for any money paid to him under these Regulations shall be a good discharge to the person paying the same.

Recovery of moneys by Custodian.

36. In the event of failure by any person to pay to the Custodian any money payable to him under these Regulations the Custodian may take action in the Exchequer Court of Canada or in any superior court of record to recover such money.

Registration of securities in name of Custodian.

37. (1) Where any securities are vested in the Custodian, he may issue a warrant stating that the securities are vested in him and requiring the person in whose books the securities are registered to cancel the existing registration and to register the securities, and issue a certificate therefor, in the name of the Secretary of State of Canada acting in his capacity as Custodian under the Revised Regulations Respecting Trading with the Enemy (1943), his nominee or transferee. Upon receipt of such warrant the person in whose books the securities are registered shall forthwith cancel the existing registration and register the securities and issue the certificate in accordance with the terms of the warrant and deliver the certificate to the Custodian, notwithstanding any law, contract, by-law, regulation or stipulation to the contrary, and notwithstanding that the Custodian is not in possession of the certificate, scrip or other document or instrument of title relating to the securities affected by the warrant.

Liens on securities.

(2) The registration and the issue and delivery of the certificate under section (1) of this Regulation shall be without prejudice to any lien or charge in favour of the person in whose books the securities are registered or to any other lien or charge of which the Custodian has notice. If any question arises as to the existence or amount of any lien or charge, the question may, on application being made for the purpose, be determined by any superior court of record or a judge thereof.

Disposition of property.

38. (1) The Custodian may, where he considers it advisable to do so, sell, liquidate or otherwise dispose of any property vested in him and shall deal with the proceeds of such property in the same manner as he may deal with moneys paid to him under these Regulations.

(2) Proof of the transfer or sale by the Custodian of any property is conclusive evidence in favour of the purchaser and of the Custodian that the requirements of these Regulations have been complied with.

Relinquishing property.

39. The Custodian may at any time, at his discretion and by such notice, conveyance, transfer or release as he may think proper, relinquish any property or the proceeds of the liquidation of any property.

40. (Revoked.)

41. (Revoked.)

Execution of documents.

42. The Custodian may execute any agreement or document whether of indemnity or otherwise, or do anything necessary to deal effectively with any property delivered to or vested in him or subject to his control.

Investments by Custodian.

43. The Custodian may place on deposit with any bank or may, with the approval of the Treasury Board, invest in any securities, approved by the Treasury Board, any moneys paid to or received by him from or in respect of property vested in him pursuant to these Regulations or otherwise.

Fees for services rendered.

44. (1) The Custodian may, in addition to other charges authorized by these Regulations, if any, charge against all property investigated, controlled or administered by him, whether the property has vested in him or not, a fee for services rendered not exceeding two per centum of the value of the property including the income therefrom.

(2) The Custodian may employ such part of the property vested in him or the proceeds therefrom as may be necessary to pay the expenses incurred in the administration of these Regulations.

Custodian's records.

45. (1) The Custodian shall, in addition to his other duties, keep a record of:—

(a) Debts (including bank balances) due to persons residing in Canada, from persons residing or carrying on business in enemy territory or proscribed territory;

(b) Other property in enemy territory or proscribed territory (including securities) belonging to persons residing in Canada; and

(c) All debts reported to him under these Regulations.

(2) Any person desiring to record such claims or property may obtain the necessary forms for that purpose from the Custodian but the action of the Custodian will be confined to entering upon the record claims of which particulars are supplied to him, and it shall in no way commit the Custodian or the Government of Canada either to responsibility for the correctness of the claim entered or to taking action on the conclusion of hostilities or otherwise for the recovery of the claim or property in question.

(3) The Custodian shall record claims against enemy Governments, as distinct from claims against other enemies, in respect of public securities of those governments held by the claimants but not any other claims against enemy Governments.

(4) The Custodian shall keep a record of all property whereof returns have been made to him or which is held by him under these or any other Regulations, or under any Order in Council or statute, and such record may be inspected by any person who appears to the Custodian to be interested as creditor or otherwise at all reasonable times, free of charge.

46. (Revoked.)

Creditors to report claims.

47. (1) Every person in Canada to whom a debt is owing by an enemy shall notify the Custodian of such debt

(a) if the debt is owing at the commencement of the present war, within one month after the commencement of the present war; and

(b) if the debt becomes payable after the commencement of the present war, within one month after the debt becomes payable;

and shall thereafter from time to time within one month of demand by the Custodian furnish such further information and documents in his possession or power, in such form and verified in such manner, as the Custodian may require.

Offence.

(2) Every person who fails to comply with any provision of section (1) of this Regulation is guilty of an offence under these Regulations and the Custodian may, by order, forever bar and extinguish any claim in respect of a debt regarding which the claimant has not complied with any provision of section (1) of this Regulation.

(3) The Custodian is not, by reason of a notification under Section (1) of this Regulation, subject to any liability with respect to the debt.

Offence.

(4) Every person who furnishes false information with respect to an enemy debt is guilty of an offence under these Regulations.

48. (Revoked)

49. (Revoked)

Custodian not liable for tax, etc.

50. Property vested in the Custodian is liable for any tax, mortgage, lien, charge, rent, interest or payment thereon but the Custodian is not liable with respect thereto.

Life Insurance.

51. Where any life insurance policy or annuity contract would, at any time on or after the second day of September, nineteen hundred and thirty-nine, have lapsed by its terms were it not for a regulation heretofore in force with reference to trading with the enemy or enemy property, it shall be deemed to have lapsed when it would, but for such regulation, have lapsed.

Proof of signatures.

52. Every document purporting to be an order, certificate or other instrument issued by the Custodian and signed by him or any other person authorized by the Custodian, shall without further proof, unless the contrary is shown, be deemed for all purposes, including its receipt in evidence, to be such order, certificate or other instrument.

Periods of Prescription suspended.

53. All periods of prescription or limitations of right of action, whether they began to run before or after the commencement of the present war, shall be treated, so far as regards relations between persons who are not enemies under these Regulations and enemies, as having been suspended during the present war.

Certificate that territory enemy or proscribed.

54. A certificate of the Secretary of State that any area is or was enemy territory or proscribed territory, or as to the time at which any area became or ceased to be enemy territory or proscribed territory shall, for the purposes of any proceedings under or arising out of these Regulations, be conclusive evidence of the facts stated in such certificate.

Offence.

55. Any person who for the purpose of obtaining any authority or sanction under these Regulations or for any other reason, or in giving any information for the purposes of these Regulations or any order made thereunder, makes a statement knowing it to be false, shall be guilty of an offence under these Regulations.

Offence.

56. (1) Any person who refuses or fails to make or require the making, as the case may be, of any payment, or to furnish the prescribed particulars as required by these Regulations, shall be guilty of an offence under these Regulations.

(2) Any person who refuses or fails to furnish information and particulars within the time mentioned in these Regulations, or fails to deliver to the Custodian the documents or other evidence of title pursuant to the Custodian's written request as provided by these Regulations, shall be guilty of an offence under these Regulations.

Offence.

57. Any person who wilfully obstructs any person in the exercise of any powers conferred on him by or under these Regulations shall be guilty of an offence under these Regulations.

Onus of proof.

58. (1) The onus of proof rests upon a person who asserts that he has or had any interest in property or that he or any property is not subject to the provisions of these Regulations.

(2) Evidence submitted to the Custodian thereby becomes the property of the Custodian and may be retained by him.

Court rules.

59. The judges of the Court to which any jurisdiction is by these Regulations committed may make provision by rules for the practice and procedure to be adopted for the purpose of the exercise of such jurisdiction.

Consent of Attorney-General to prosecution.

60. No prosecution for an offence under Regulations 2 or 3 of these Regulations shall be instituted except by or with the consent of the Attorney-General of Canada; provided that the person charged with such an offence may be arrested and a warrant for his arrest may be issued and executed, and such person may be remanded in custody or on bail notwithstanding that the consent

of the Attorney-General of Canada to the institution of the prosecution for the offence has not been obtained, but no further or other proceedings shall be taken until that consent has been obtained.

61. (Revoked)

Criminal Code applicable.

62. Subject to the provisions of Regulation 60 hereof, any offence declared and any penalty or forfeiture imposed or authorized by these Regulations may in the absence of any provision for a different procedure be prosecuted, recovered, or enforced by summary proceedings and conviction under the provisions of Part XV of the Criminal Code.

Penalty.

63. Any person guilty of the offence of trading, attempting or directly or indirectly offering or proposing or agreeing to trade with the enemy in violation of any of these Regulations shall be liable—

(a) on summary conviction to imprisonment with or without hard labour, for a term not exceeding twelve months, or to a fine not exceeding two thousand dollars, or to both such imprisonment and such fine; or

(b) on conviction on indictment to imprisonment for a term not exceeding five years or to a fine not exceeding five thousand dollars, or to both such imprisonment and fine;

and the Court may in any case order that any goods or money in respect of which the offence has been committed shall be forfeited to the Custodian.

Penalty.

64. Any person guilty of an offence under these Regulations shall be liable to a fine not exceeding five hundred dollars or imprisonment with or without hard labour for a term not exceeding six months, or to both such fine and imprisonment.

Offences by corporation.

65. Where a company, incorporated or unincorporated, or other body of persons, has been guilty of an offence or default under these Regulations, and the penalty or punishment provided as respects said offence or default is or includes a fine and whether or not imprisonment, additionally or alternatively, the company or other body shall be liable to the fine only (with any additional fine or fines provided by any of these Regulations with respect to continuing defaults); and every director, manager, secretary, or other officer of such company or body of persons and every partner or member of such unincorporated company or body of persons who is knowingly a party to the offence or default, shall also be deemed guilty of the offence or default and liable on conviction to the like fine or fines as the company or other body of persons, or to imprisonment, with or without hard labour, for a term not exceeding six months, or to both such fine or fines and such imprisonment.

66. (Revoked)

67. (Revoked)

Application of sections.

68. Where any question arises as to whether any property has, on or after the second day of September, nineteen hundred and thirty-nine, vested in the Custodian or as to whether the Custodian has charged or was entitled, at any time on or after the second day of September, nineteen hundred and thirty-nine, to charge any fees, such question shall be decided as though Regulations 21 and 44 of these Regulations were in force at all relevant times.

69. (Revoked)

Citation.

70. These Regulations may be cited as "Revised Regulations Respecting Trading with the Enemy (1943)".

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 23.

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

First reading, February 20, 1947.

THE MINISTER OF TRADE AND COMMERCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 23.

1935, c. 53; 1939, c. 39; 1940, c. 25; 1942-43, c. 14.

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

Preamble.

WHEREAS the Government of Canada has entered into an arrangement with the Government of the United Kingdom for the sale and delivery of substantial quantities of wheat to the Government of the United Kingdom annually for a period of four years commencing on the first day of August one thousand nine hundred and forty-six and it is necessary to make provision for the carrying out of the arrangement; And whereas it is expedient to amend *The Canadian Wheat Board Act, 1935*, for such purpose and to make provision for other matters affecting the operations of The Canadian Wheat Board thereunder; And whereas to ensure an orderly transition it is expedient to continue in force until the end of the present crop year, Regulations made under *The National Emergency Transitional Powers Act, 1945*, providing for the foregoing: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1945 (2 Sess.), c. 25.

1. Section two of *The Canadian Wheat Board Act, 1935*, chapter fifty-three of the statutes of 1935, as amended by section one of chapter twenty-five of the statutes of 1940, is repealed and the following substituted therefor:—

Definitions.

"**2.** (1) In this Act, unless the context otherwise requires,—

"actual producer."

(a) 'actual producer' means a producer actually engaged in the production of grain;

"Board."

(b) 'Board' means The Canadian Wheat Board established under this Act;

"designated area."

(c) 'designated area' means that area comprised by the provinces of Manitoba, Saskatchewan and Alberta, and those parts of the province of British Columbia known as the Peace River District and the Creston-Wynndel Areas, and such other parts of the province

Explanatory Notes.

The general purposes of the proposed amendments are:

(1) to make provision for meeting the requirements of the contract with the United Kingdom by providing for regulation of interprovincial and export trade;
(2) to make necessary changes in provisions fixing the price to be paid by the Board to producers of wheat;
(3) to establish the "pool period" of five years in lieu of the annual pool period previously used;
(4) to make provision for deficiencies in present Act;
(5) to confer capacity on the Board in order to make it possible for the Board to deal in grain other than wheat.

For clarity in meeting these changes it has been found necessary considerably to rearrange the provisions of the Act.

1. The present subsection (1) of section 2 reads:

"**2.** (1) Unless the context otherwise requires,—
(a) 'Board' means The Canadian Wheat Board established under this Act;
(b) 'elevator' means a grain elevator or warehouse declared by section two hundred and thirty-three of *The Canada Grain Act*, being chapter eighty-six of the Revised Statutes of Canada, 1927, to be a work for the general advantage of Canada;
(c) 'Minister' means the Minister of Trade and Commerce;
(d) 'producer' includes, as well as any person actually engaged in production of wheat, any person entitled, whether as landlord, vendor, mortgagee or otherwise by contract or operation of law to the wheat grown by a producer or to any share therein;
(e) 'wheat' means wheat produced in the provinces of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia."

The changes made are as follows:

Paragraphs *(a)* and *(i)* of the new section 2, should be read together and distinguish between 'actual producer' and other producers. An actual producer has the prior right to possession of the permit book.—See proposed section 15. As to persons who acquire by operation of law or contract see proposed section 18 (2).

of British Columbia and such parts of the province of Ontario lying in the Western Division as the Board may from time to time designate;

"elevator." *(d)* 'elevator' means a grain elevator, warehouse or mill that has been declared by the Parliament of Canada to be a work for the general advantage of Canada;

"grain." *(e)* 'grain' includes wheat, oats, barley, rye, and flaxseed;

"Minister." *(f)* 'Minister' means the Minister of Trade and Commerce;

"order." *(g)* 'order' means any order of the Board made under this Act and includes 'instructions to the trade' issued by the Board;

"permit book." *(h)* 'permit book' means a Canadian Wheat Board delivery permit issued pursuant to this Act by the Board for a crop year;

"producer." *(i)* 'producer' includes, as well as an actual producer, any person entitled, as landlord, vendor or mortgagee, to the grain grown by an actual producer or to any share therein;

quota" *(j)* 'quota' means the quantity of grain authorized to be delivered from grain produced on land described in a permit book as fixed from time to time by the Board, whether expressed as a quantity that may be delivered from a specified number of acres or otherwise;

"regulation." *(k)* 'regulation' means a regulation made by the Governor in Council under this Act; and

"wheat product." *(l)* 'wheat product' means any substance produced by processing or manufacturing wheat, alone or together with any other material or substance, designated by the Governor in Council as a wheat product for the purposes of this Act.

Words and expressions. (2) Unless it is otherwise provided in this Act or the context otherwise requires, words and expressions used in this Act have the same meaning as in *The Canada Grain Act*, except that where in any definition of any such word or expression contained in the said Act the word 'elevator' is used, it has the meaning given to it under subsection one of this section.

Board may designate parts included in designated area. (3) The Board may, by order, designate parts of the province of British Columbia, other than the Peace River District and the Creston-Wynndel Areas and parts of the province of Ontario lying in the Western Division that are included in the designated area for the purposes of this Act.

(b) Unchanged.

(c) 'designated area'—Parts II and III of the proposed Act apply in respect of wheat produced in the area described in this definition. The Act presently applies in respect of wheat defined to mean 'wheat produced in the provinces of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia.' The designated area is limited to the main producing area of Western wheat.

(d) 'elevator'—This definition has been changed to include mills and elevators designated by section 67 of an Act to amend *The Canada Grain Act*, chapter 36, of the Statutes of 1931, and proposed section 39 of this Act, and to include those so designated in the future.

(e) 'grain'—new—It is proposed that the capacity of the Board as a corporation be extended to include capacity to deal in grain if so directed by the Governor in Council. The definition is for this purpose.

(f) Unchanged.

(g) 'order'—new—for the purpose of achieving brevity in drafting.

(h) 'permit book'—new—for the purpose of achieving brevity in drafting.

(i) 'producer'—amended—See note to paragraph *(a)*. Persons who have acquired an interest in grain by operation of law or otherwise may be permitted to deliver the same pursuant to the regulations of the Governor in Council. See proposed section 18 (2).

(j) 'quota'—new—for the purpose of achieving brevity in drafting.

(k) 'regulation'—new—for the purpose of brevity in drafting.

(l) 'wheat product'—new—The proposed Act provides for regulation of export trade in wheat products—see section 27.

(2) Present subsection 2 reads as follows:

"(2) Unless it is otherwise provided in this Act or the context otherwise requires, words and expressions used in this Act shall be given the same meaning as is accorded to such words and expressions when used in *The Canada Grain Act*."

The proposed amendment to this subsection is consequential on the amendment of the definition of elevator.

(3)—new—See notes relating to proposed section 2 (1) *(c)*.

G. in C. may designate substances as grain products.

(4) The Governor in Council may, by regulation, designate substances produced by processing or manufacturing wheat, either alone or together with any other material or substance, as wheat products for the purposes of this Act."

2. Subsections two and three of section four of the said Act are repealed and the following substituted therefor:—

Board to be an agent of H.M.

"(2) The Board is, for all purposes, an agent of His Majesty in right of Canada, and its powers under this Act may be exercised by it only as an agent of His Majesty in the said right.

Objects of Board—inter-provincial and export trade powers.

(3) The Board is incorporated with the object of marketing in an orderly manner, in interprovincial and export trade, grain grown in Canada and shall possess the following powers,

(a) to buy, take delivery of, store, transfer, sell, ship or otherwise dispose of grain;

(b) to enter into contracts or agreements for the purchase, sale, handling, storage, transportation, disposition or insurance of grain;

(c) to enter into ordinary commercial banking arrangements on its own credit and to borrow money on the security of grain held by it;

(d) to acquire, hold and dispose of real and personal property: Provided that the Board shall not acquire or dispose of any real property without the approval of the Governor in Council;

1932, c. 40.

(e) notwithstanding anything contained in the *Civil Service Act*, to employ such technical, professional or other officers, clerks or employees as may be necessary for the conduct of its business;

(f) to establish branches or employ agents in Canada or elsewhere;

(g) to establish, utilize and employ such marketing agencies or facilities as it deems necessary for the purpose of its operations under this Act;

1930, c. 5.

(h) to operate elevators, either directly or by means of agents, and subject to the provisions of *The Canada Grain Act*, to pay such agents commissions, storage and other charges, remuneration or compensation as may be agreed upon with the approval of the Board of Grain Commissioners;

(i) to authorize any officer or employee of the Board or any other person to act on behalf of the Board in the conduct of its operations under this Act;

(j) to act as agent for or on behalf of any Minister or agent of His Majesty in right of Canada in respect of any operations that it may be directed to carry out by the Governor in Council; and

(4)—new—see note relating to proposed section 2 (1) *(e)* and *(l)*.

2. The new subsection (2) of section four of the Act clarifies the present position of the Board and recognizes continued Governmental control over its operations. See proposed section 7 (1).

(3) This subsection corresponds, in part, to several provisions of the present Act that it is proposed to amend and that are consolidated for clarity. These present provisions are as follows:

"**4.** (2) The Board shall have power, solely for the purposes of this Act, to acquire, hold and dispose of real and personal property: Provided, however, that the Board shall not acquire or dispose of any real property without the approval of the Governor in Council.

"(3) The Board shall have power to enter into ordinary commercial banking arrangements on its own credit, and to borrow money on the security of wheat delivered to it, and the Governor in Council may authorize the Minister of Finance to guarantee advances made to the Board hereunder or to make loans or advances to the Board on such terms and conditions as may be agreed upon."

"**5.** The Board may employ such technical, professional or other officers, clerks and employees as may be necessary for the conduct of its business."

"**7.** The Board shall undertake the marketing of wheat in interprovincial and export trade and for such purposes shall have all the powers of a corporation and without limitation upon such powers the following:—

(a) to receive and take delivery of wheat for marketing as offered by the producers thereof;

(b) to buy wheat: Provided that no wheat shall be purchased by the Board except from the producers thereof;

(c) to sell, store and transport wheat;

(d) to operate elevators, either directly or by means of agents, and subject to the provisions of *The Canada Grain Act* or any other statute or law, to pay such agents commissions, storage and other charges, remuneration or compensation as may be agreed upon, with the approval of the Board of Grain Commissioners;"

"*(j)* generally to do all such other acts and things as may be necessary for the purpose of giving effect to the intent and meaning of this Act."

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

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

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

The amending section includes, in the capacities of the Board as a corporation, the capacity to deal in grains other than wheat and with persons other than producers, and this makes it possible to utilize the facilities of the Board to carry out operations in such grains if the Governor in Council so directs. See proposed section 7 (2).

(k) generally to do all such acts and things as may be necessary or incidental to carrying on its operations under this Act."

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

Sale and disposal of grain.

"**5.** (1) Subject to regulations, the Board shall sell and dispose of grain acquired by it pursuant to its operations under this Act for such prices as it considers reasonable with the object of promoting the sale of grain produced in Canada in world markets.

Profits.

(2) Profits, if any realized by the Board from its operations under this Act during any crop year, other than from its operations under Part III, with respect to the disposition of which no provision is made elsewhere in this Act, shall be paid to the Receiver General for the Consolidated Revenue Fund of Canada.

Losses.

(3) Losses, if any, sustained by the Board

(a) from its operations under Part III of this Act in relation to any pool period fixed thereunder, during such pool period, or

(b) from its other operations under this Act during any crop year,

for which no provision is made in any other Part of this Act, shall be paid out of moneys provided by Parliament.

Investments.

"**5A.** (1) Subject to the provisions of this section, the Board may, if it deems it advisable for the purpose of its operations, invest any moneys in its possession or control, whether arising from the sale of grain or otherwise, in securities of the Government of Canada maturing at appropriate times and may sell any securities so acquired by it and reinvest the proceeds thereof or any part thereof in a like manner from time to time,

Investment Committee.

(2) Investment transactions under the provisions of this section shall be made only on the authorization of an Investment Committee of three members consisting of

(i) one member nominated by the Minister of Finance,

(ii) the Governor of the Bank of Canada, or, in the event of his absence or incapacity, the Deputy Governor or the Acting Governor for the time being, and

(iii) one member nominated by the Board.

For payment of expenses.

(3) The Board shall at the time of realization use every profit realized by it on the sale of a security acquired by it under this section in payment of expenses incurred by the Board in its operations.

"**5.** Section 8 *(b)* of the present Act provides

8. It shall be the duty of the Board:—
(b) to sell and dispose of from time to time all wheat which the Board may acquire, for such price as it may consider reasonable, with the object of promoting the sale and use of Canadian wheat in world markets.

Subsections (2) and (3) are new to meet a deficiency in the present Act.

"**5A.**—new—To meet a deficiency in the present Act. This section authorizes the Board to place funds currently in its possession in investments for the producer's account.

Losses.

(4) Every loss sustained by the Board on the sale of a security acquired under this section shall for all purposes be deemed to be an expense incurred by the Board in the course of its operations at the time of the sale of the security.

Purchases and sales of securities.

(5) The Board shall make all purchases and sales of securities authorized by this section through the agency of the Bank of Canada.

Duties of the Board

"5B. (1) The Board shall

(a) keep proper books and accounts of its operations under this Act, showing such particulars therein as may be requisite for proper accounting in accordance with established accounting practice;

(b) with the approval of the Governor in Council, appoint a responsible firm of chartered accountants for the purpose of auditing accounts and records and certifying reports of the Board;

(c) report in writing to the Minister as soon as possible after the end of each month, as at the close of business on the last day of the said month, its purchases and sales of all grain during the month and the quantities of grain then held by it, the contracts to take delivery of grain to which it is then a party, all securities then held by it and the financial result of the Board's operations as at the end of the said month, which report shall be certified by the auditors of the Board;

(d) make such reports and furnish such information as the Minister may from time to time require; and

(e) in each year, on or before the thirty-first day of March or such other date in place thereof as the Governor in Council may fix, report to the Minister in writing, as at the close of business on the last day of the preceding crop year, its purchases and sales of all grain during the said crop year, the quantities of grain then owned by it, the contracts to take delivery of grain to which it is then a party, all securities then held by it and the financial result of the Board's operations as at the end of the said crop year and such further information as the Minister may require, which report shall be certified by the auditors of the Board.

Report to Parliament.

(2) The Minister shall lay a copy of each report of the Board made under paragraph *(e)* of subsection one of this section before Parliament within fifteen days after the receipt thereof by him if Parliament is then sitting, or if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session thereof."

4. Sections seven and eight of the said Act are repealed and the following substituted therefor:—

"5B. This section corresponds to several provisions in the present Act namely

> "8. It shall be the duty of the Board:—
> *(d)* to keep proper books of account, giving such particulars therein as may be requisite for proper accounting in accordance with established practice;
> *(e)* to report in writing to the Minister, on Saturday of each week showing as at the end of the preceding week its purchases and sales of wheat during such week and the wheat on hand and contracts to take delivery of wheat then held, the cost of the same to the Board and the financial result of the Board's operations which report shall be certified by the auditors of the Board;
> *(f)* to make such other reports and furnish such further information as the Minister may from time to time require;
> *(g)* to appoint a responsible firm of Chartered Accountants for the purpose of auditing accounts and records and certifying the reports of the Board as the Governor in Council may require."

It is proposed that the regular Board reports be made monthly and it is extended to include information on investments.

The proposed subsection (1) *(e)* and subsection (2) are new and require the Board to make an annual report to be laid before Parliament in accordance with the present practice.

G. in C. to direct the Board.

"**7.** (1) The Governor in Council may by order not inconsistent with the provisions of this Act, direct the Board as to the manner in which any of its operations, powers and duties under this Act shall be conducted, exercised or performed.

(2) Except as directed by the Governor in Council, the Board shall not buy grain, other than wheat.

Guarantee.

"**8.** The Governor in Council may authorize the Minister of Finance, on behalf of His Majesty, to guarantee on such terms and conditions as the Governor in Council may approve, repayment of advances made to the Board, and interest thereon, on the security of grain held by the Board or otherwise, by any Bank incorporated under the *Bank Act* for the purpose of carrying on its operations under this Act, or to, make loans or advances to the Board on such terms and conditions as may be agreed upon."

5. Sections twelve to eighteen, inclusive, of the said Act are repealed and the following heading and sections are substituted therefor:—

"PART II.

"Control of Elevators and Railways.

"Application.

"grain." "producer." defined.

"**12.** Subject to section nineteen of this Act, in this Part 'grain' means grain produced in the designated area and 'producer' means a producer in respect of such grain.

"Deliveries of Grain.

Conditions for delivery of grain to elevator.

"**13.** (1) Except with the permission of the Board, no person shall deliver grain to an elevator, and no manager or operator thereof shall receive delivery of grain unless

(a) the person delivering the grain is the actual producer of, or is entitled as a producer to the grain;

(b) at the time of delivery the person delivering the grain produces to the manager or operator a permit book under which he is entitled to deliver the grain in the crop year in which delivery is made;

(c) the grain was produced in the crop year in which delivery is made on the lands described in the permit book or in any other crop year on any lands whatsoever;

(d) the grain is delivered at the delivery point named in the permit book; and

(e) the quantity of grain delivered, whether sold, or delivered for storage, together with all grain of the same kind previously delivered under the permit book

"**7.** Corresponds to and clarifies present section 8 *(h)* which provides:

> "8. It shall be the duty of the Board:—
> *(h)* to give effect to any Order in Council that may be passed with respect to its operations."

(2)—New. The capacities of the Board to deal in grains other than wheat may be exercised only as the Governor in Council directs.

"**8.** Corresponds to section 4, subsection (3) of the present Act which provides

> "4. (3) The Board shall have power to enter into ordinary commercial banking arrangements on its own credit, and to borrow money on the security of wheat delivered to it, and the Governor in Council may authorize the Minister of Finance to guarantee advances made to the Board hereunder or to make loans or advances to the Board on such terms and conditions as may be agreed upon."

The power of the Board to borrow is dealt with in section 4 (3) *(f)* above.

The section continues the powers of the Minister of Finance to guarantee loans and extends this power to loans secured on grains other than wheat.

"PART II.

General Note—The provisions in this Part are new. Section 7 *(i)* of the present Act provides:

> "7. The Board shall undertake the marketing of wheat in interprovincial and export trade and for such purposes shall have all the powers of a corporation and without limitation upon such powers the following:—
> *(i)* to regulate deliveries of all kinds of grain by producers to country elevators, loading platforms, mills, mill elevators and terminal elevators and to fix the maximum amounts of any kind of grain that a producer may so deliver in any period of time and to prescribe penalties to be suffered by any producer who delivers or attempts to deliver any grain otherwise than in accordance with the Board's regulations herein authorized."

This provision was enacted in 1940. Since then deliveries have been controlled under regulation. Experience has now made it possible to enact more precise provisions and to eliminate the discretionary power of the Board to make general regulations and to limit the powers of the Board to matters of day to day administration relating to delivery and transportation of grain. The system of regulation established by the Part is based upon experience and it applies in the first instance to grain produced in Western Canada. It may be extended to other areas as formerly. (Section 19.) The purpose of the control is to apportion the use of elevator and transportation facilities equitably amongst producers.

during the crop year in which delivery is made, does not exceed the quota established by the Board for such delivery point for grain of the kind delivered at the time it is delivered.

Record and entry of net weight.

(2) Where grain is delivered by a producer to an elevator, the manager or operator thereof shall, immediately upon completion of the delivery of the grain, truly and correctly record and enter the net weight in bushels after dockage, of the grain so delivered in the permit book under which delivery is made and shall initial the entry in the permit book.

Conditions for delivery of grain to railway car.

"**14.** Except with the permission of the Board, no person shall load into a railway car, grain that has not previously been delivered under a permit book, and where, with such permission, grain that has not been so delivered is loaded by a producer into a railway car, unless it is specifically otherwise provided in such permission,

(a) no agent or employee of the railway company shall issue a bill of lading in respect of the grain so delivered unless the delivery is made in accordance with subsection one of section thirteen of this Act which shall apply in respect of such delivery and for such purpose an agent or employee of the railway company shall be deemed to be the operator of an elevator; and

(b) the producer shall send the permit book under which the grain is delivered, together with the bill of lading under which the grain is shipped, to the person with whom he has arranged or is arranging for delivery and sale of the grain and for payment in respect thereof, and the net weight in bushels, after dockage, of the grain so delivered, shall forthwith be recorded and entered and such entry shall be initialled in the said permit book, by or on behalf of such person.

"Permit Books.

Right of producer to issue of permit book.

"**15.** (1) Subject to the provisions of this Act, a producer may require the Board to issue a permit book authorizing delivery of grain produced on the land comprising the farm of the producer.

Right to possession.

(2) The actual producer of grain on any land has the prior right to possession of the permit book in which such land is described but shall make the permit book available to any other producer entitled to deliver grain thereunder on the request of such producer.

Limitation.

(3) Not more than one permit book shall be issued in respect of land comprising any farm or group of farms operated as a unit.

To producer only.

(4) No permit book shall be issued to any person other than a producer.

Producers may deliver only their proportions of quota.

"**16.** (1) Subject to subsection two of this section, where two or more producers are entitled to grain produced on any farm in any crop year, no such producer may deliver in that crop year under the permit book for the farm a proportion of the quota of grain that may from time to time be delivered thereunder greater than the proportion that his share of the said grain is of the whole amount thereof.

Mortgagor, etc., to have priority.

(2) Where a producer is a mortgagor or a purchaser under an agreement for sale of lands comprising a farm and controls the farming operations thereon, he shall be entitled to deliver out of his share of the grain produced thereon, in priority to any other producer in respect of the said farm, such amount of grain as may be prescribed by order of the Board.

"Administration.

Powers of administration of the Board.

"**17.** (1) The Board may, subject to directions, if any, contained in any order of the Governor in Council, by order,

(a) prescribe the forms of and manner of completing applications for permit books, permit books and such other forms as may be necessary for the administration of this Act;

(b) prescribe the manner in which applications for permit books shall be made and permit books shall be issued;

(c) prescribe the manner in which deliveries of grain under a permit book shall be recorded in the permit book or any other entry may be made in such permit book;

(d) prescribe a place on a railway as the delivery point at which grain may be delivered under a permit book;

(e) determine whether, for the purposes of this Act, two or more farms are operated as a unit;

(f) fix, from time to time, quotas of each kind of grain that may be delivered by producers to elevators or railway cars, within any period or periods, either generally or in specified areas or at specified delivery points or otherwise;

(g) notwithstanding anything in this Part, prohibit the delivery into or receipt by an elevator of, any kind of grain, or any grade or quality thereof, either generally or otherwise:

(h) exclude any kind of grain, or any grade or quality thereof, from the provisions of this Part, in whole or in part, either generally or for any specified period or otherwise;

(i) require any kind of grain, or any grade or quality thereof, in any elevator to be delivered into railway cars or lake vessels;

(j) prohibit the delivery of any kind of grain or of any grade or quality thereof out of any elevator into railway cars or lake vessels;

(k) provide for the allocation of railway cars available for the shipment of grain at any delivery point, other than cars placed pursuant to a car order book, to any elevator, loading platform or person at such delivery point; and

(l) require any person engaged in the business of delivering, receiving, storing, transporting or handling grain, to make returns to the Board of information relating thereto or as to any facilities therefor, owned, possessed or controlled by him.

Quotas of wheat not to be less than fourteen bushels.

(2) The Board shall, in exercising the powers conferred by this section to fix quotas for delivery of wheat by producers, fix such quotas in such manner as will ensure that the final quota for delivery from lands described in any permit book in any crop year prior to or ending on the thirty-first day of July, nineteen hundred and fifty, shall be not less than fourteen bushels in respect of each acre of the specified number of acres in respect of which the quota is fixed or an equivalent amount if the quota is expressed otherwise than as a quantity of wheat that may be delivered from a specified number of acres, and any interim quota fixed by the Board shall be deemed to have been fixed as required by this subsection.

Inquiries and investigation to ascertain facilities.

"**18.** (1) The Governor in Council may, from time to time, empower the Board to make inquiries and investigations to ascertain the availability of delivery and transportation facilities, supplies of grain and all matters connected with the interprovincial or export marketing of grain, and for such purpose empower the Board and the several members thereof to exercise the powers of Commissioners or a Commissioner, respectively, under Part I of the *Inquiries Act*.

R.S., c. 99.

Delivery of grain by other persons.

(2) The Governor in Council may, by regulation, provide that persons other than producers who have become entitled to grain may, notwithstanding anything contained in this Part, deliver grain to an elevator or railway car and the terms and conditions upon which the said grain may be so delivered.

"**18.** (1) This section corresponds to the present section 8 *(k)* which provides as follows:

> "**8.** It shall be the duty of the Board:—
> *(k)* with the approval of the Governor in Council to make such investigations as from time to time it may deem necessary of the operations of the Winnipeg Grain and Produce Clearing Association and the Winnipeg and Vancouver Grain Exchanges in their dealings in wheat and other grains where such wheat and other grains are the subject of transactions affecting interprovincial or international trade, and for the purposes aforesaid the Board shall have, without issue of any commission all the power and authority conferred upon a commissioner appointed under the *Inquiries Act*, being chapter ninety-nine of the Revised Statutes of Canada, 1927, and shall from time to time report to the Minister the result of such investigations."

(2) The definition of producer in the present Act includes persons who by contract or operation of law become entitled to wheat. This has entailed disputes relating to the right to deliver under permit books. The proposed subsection enables such deliveries to be dealt with separately.

Outside areas.

"**19.** The Governor in Council may, by regulation, apply the provisions of this Part in respect of grain produced in any area in Canada outside the designated area specified in the regulation and to producers in respect of such grain and thereafter, until such regulation is revoked, in this Part 'grain' means grain produced in the designated area and in the area so specified and 'producer' means a producer in respect of such grain.

"PART III.

"Interprovincial and Export Marketing of Wheat by Board.

"pool period" defined.

"**20.** Subject to section twenty-six of this Act, in this Part 'pool period' means

(a) each crop year prior to the first day of August, nineteen hundred and forty-five;

(b) the period commencing on the said first day of August and ending on the thirty-first day of July, nineteen hundred and fifty; and

(c) thereafter, such period or periods as Parliament may fix for such purpose.

Board to buy wheat for interprovincial and export trade.

"**21.** (1) The Board shall undertake the marketing of wheat produced in the designated area in interprovincial and export trade and for such purpose shall

(a) buy all wheat produced in the designated area, offered by a producer for sale and delivery to the Board at an elevator or in a railway car in accordance with the provisions of this Act and the regulations and the orders of the Board;

(b) pay to producers selling and delivering wheat produced in the designated area to the Board, at the time of delivery or at any time thereafter as may be agreed upon, a sum certain per bushel basis in store Fort William/Port Arthur or Vancouver to be fixed by the Board with the approval of the Governor in Council, in respect of each grade thereof; Provided that during the period commencing on the first day of August, nineteen hundred and forty-six and ending on the thirty-first day of July, nineteen hundred and fifty, such sum certain shall in the case of grade No. 1 Manitoba Northern be one dollar and thirty-five cents per bushel, and in the case of each other grade, such other sum certain as in the opinion of the Board from time to time brings the sum certain for such grade into proper price relationship with the said sum certain for the Grade No. 1 Manitoba Northern;

(c) issue to a producer, who sells and delivers wheat produced in the designated area to the Board, a certificate indicating the number of bushels purchased

"**19.** Section 14 of the present Act provides:

"*14.* The provisions of this Act shall apply mutatis mutandis to wheat produced in the Eastern Division, and the sums certain to be paid producers delivering such wheat shall be fixed by the Board with the approval of the Governor in Council so that they shall bear the same relationship to the sums certain payable in the case of wheat produced in Manitoba, Saskatchewan, Alberta and British Columbia as the price of wheat produced in the Eastern Division bears to the price of wheat in store at Fort William."

"PART III.—This Part corresponds to the following provisions of the present Act:—

"**7.** The Board shall undertake the marketing of wheat in interprovincial and export trade and for such purposes shall have all the powers of a corporation and without limitation upon such powers the following:—

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

(f) to issue to producers when wheat is purchased certificates indicating the number of bushels purchased, the grade, quality and price, which certificates shall entitle producers named therein to share in the equitable distribution of the surplus, if any, of the operations of the Board with regard to the wheat delivered in any crop year, it being the true intent and meaning of this Act that each producer shall receive for the same grade and quality of wheat the same price on the Fort William/Port Arthur or Vancouver basis, the certificate aforesaid shall not be transferable and a statement to that effect shall be printed on the face thereof;

(g) to make an interim payment on account of any surplus aforesaid if such interim payment can be made without any possibility of loss or deficit in respect of operations of the Board or of cost to the Government under any guarantee given by the Minister of Finance with regard to the crop on account of which the interim payment is proposed, and no such interim payment shall be made without the approval of the Governor in Council nor unless the Board certifies that there is no possibility of loss or deficit or cost as aforesaid and furnishes a full statement of the receipts, sales, stocks of wheat on hand, and the financial results of the Board's operations, together with relevant data on the general wheat position and the amount of the proposed distribution and the effect of this payment on the Board's financial position;

(h) to pay to the producer at the time of delivery of wheat to the Board, in addition to any other payment authorized by this section to be made, a sum per bushel on account of storage of the said wheat on the producer's farm for such period of storage as the Board in its sole discretion shall fix for the purposes of such storage payment which sum, however, shall not in any case exceed the amount payable for storage in a country elevator for the same period according to the country elevator tariff rate filed with the Board of Grain Commissioners;"

The major changes made are in respect of the following matters:

(a) The present period during which deliveries by farmers are pooled is extended to five years and is called the "Pool Period".

(b) The initial payment is fixed at $1.35 per bushel for wheat of the grade of Manitoba No. 1 Northern.

(c) Provision is made to pay an additional 10 cents per bushel in respect of the payment made to producers in the designated area for the crop year ending July 31, 1946.

Section 20 *(a)* is to provide continuity for the pool periods of each crop year prior to the present pool period in respect of which no distribution has yet been made.

and delivered and the grade and quality thereof, which certificate shall entitle the producer named therein to share in the equitable distribution of the surplus, if any, arising from the operations of the Board with regard to the wheat produced in the designated area sold and delivered to the Board during the same pool period; and

(d) pay to any person the sum of ten cents for each bushel of wheat produced in the designated area sold and delivered by him as a producer to the Board on or after the first day of August, nineteen hundred and forty-five, but before the first day of August, nineteen hundred and forty-six, and such payments shall be made out of moneys received by the Board in payment for wheat produced in the designated area sold and delivered to it during the pool period in which such wheat was so sold and delivered.

(2) The Board shall, if directed by regulation, pay to each producer at the time of delivery of wheat to the Board, in addition to any other payment authorized by this section, a sum per bushel on account of storage of the said wheat on the producer's farm, for such period of storage as the Board in its sole discretion shall fix for the purposes of such storage payment, which sum, however, shall not in any case exceed the amount payable for storage in a country elevator for the same period according to the country elevator tariff rate filed with the Board of Grain Commissioners.

Deductions from receipts.

"**22.** (1) As soon as the Board receives payment in full for all wheat produced in the designated area sold and delivered to it by producers during any pool period, there shall be deducted from the total amount received therefor, all moneys disbursed by or on behalf of the Board by way of payment in respect of the said wheat and by way of expenses incurred in connection with the operations of the Board attributable to the said wheat, including the remuneration, allowances, travelling and living expenses of the Commissioners, members of the Advisory Committee and the officers, clerks and employees of the Board, and the estimated expenses of distribution of the balance mentioned in subsection two of this section, as estimated by the Board.

Distribution of balance.

(2) The Board shall distribute the balance remaining in its account in respect of wheat produced in the designated area purchased by it from producers during any pool period after making the deductions therefrom provided for in subsection one of this section, among holders of certificates issued by the Board pursuant to this Part during the pool period, by paying, upon surrender to it of each such certificate, to the person named therein, the appropriate

"**22**:

Section 13 of the present Act provides:—

"**13.** (1) As soon as the Board receives payment in full for all wheat delivered during any crop year, there shall be deducted from the receipts all moneys, disbursed by or on behalf of the Board for expenses, including all payments connected with or incident to the operations of the Board, including the remuneration, allowances, travelling and living expenses of the Commissioners, the members of the Advisory Committee and the officers, clerks and employees of the Board.

(2) After deducting the aforesaid expenses, the balance shall be distributed *pro rata* amongst the producers holding certificates issued pursuant to paragraph *(e)* of section seven of this Act, in accordance with the regulations of the Board approved by the Governor in Council".

The changes proposed are to provide in a more detailed manner for the distribution of surpluses resulting from the Board's operations.

sum determined by the Board as provided in this Act for each bushel of wheat referred to therein according to grade and quality.

Determination of amounts to which producers entitled.

(3) The Board shall, with the approval of the Governor in Council, determine and fix the amounts to which producers are entitled per bushel according to grade and quality under certificates issued pursuant to this Part, it being the true intent and meaning of this Part that each producer shall receive in respect of wheat sold and delivered to the Board during each crop year for the same grade thereof, the same price basis Fort William/Port Arthur or Vancouver and that each such price shall bear a proper price relationship to that for each other grade.

Board not liable.

(4) There shall be no liability on the Board in respect of a certificate issued pursuant to this Part except as provided in this section.

Separate.

"**23.** The Board shall maintain separate accounts with regard to its operations in respect of wheat produced in the designated area sold and delivered to it during each pool period by producers.

Form of certificates.

"**24.** (1) The Governor in Council may, by regulation

(a) prescribe the form of certificates to be issued to producers delivering and selling wheat to the Board, pursuant to section twenty-one of this Act;

Adjustment of accounts.

(b) prescribe the manner in which the Board shall adjust its accounts in respect of any pool period in respect of overages, shortages, adjustment of grades, mixing of wheat, residual amounts of wheat remaining in accounts, and other like matters; and

Conditions of transfer of right to payment.

(c) prescribe the conditions under which the right to payment under a certificate issued pursuant to this Part may be transferred.

Transfer or assignment of certificates.

(2) Except as provided by regulation, no certificate issued pursuant to this Part or the right to payment thereunder, shall be transferred or assigned, and no person other than the person therein named shall be entitled to payment thereunder and a statement to that effect shall be printed on each such certificate.

Regulations revoked.

"**25.** The provisions of the regulations made by order of the Governor in Council of the thirtieth day of July nineteen hundred and forty-six, (P.C. 3222) contained in Part II of the said regulations shall be deemed to have been revoked and the provisions of this Part to be enacted in substitution therefor.

Application to wheat produced outside designated areas

"**26.** (1) The Governor in Council may, by regulation, apply the provisions of this Part, except paragraph *(d)* of section twenty-one and section twenty-five, in respect of wheat produced in any area in Canada outside the designated area, specified in the regulation.

"designated area and "pool period" defined.

(2) For the purpose of the application of this Part in respect of wheat produced in any area specified in a regulation made under this section,

"**23.** New—Administrative.

"**24.** The present Section 12 provides:—

> "**12.** (1) The Board shall, with the approval of the Governor in Council, provide for the form and contents of certificates and other documents to be issued to producers delivering and selling wheat to the Board, for the substitution of such documents for others, and generally for establishing such system of dealing in wheat as may be necessary to give effect to the provisions of this Act.
>
> (2) No such document aforesaid shall be valid or effective unless it is in the form so approved and bears upon its face printed words to that effect."

Paragraphs *(b)* and *(c)* are new. Paragraph *(b)* is necessary to provide for the adjustment of the Board's accounts so as to reflect conditions which arise in the handling of large quantities of grain. Paragraph *(c)* is necessary and when read with sub-paragraph (2) meets the difficulties which arise in relation to producer's obligations payable on a share crop basis.

(2) This section corresponds to the provisions of Section 7, subsection *(f)* of the present Act which provides in part as follows:

> "the certificate aforesaid shall not be transferable and a statement to that effect shall be printed on the face thereof"

"**25.** This Section is new and provides for continuity with the regulations relating to the present pool period.

"**26.** This section corresponds to section 14 of the present Act, which reads as follows:

> "**14.** The provisions of this Act shall apply *mutatis mutandis* to wheat produced in the Eastern Division, and the sums certain to be paid producers delivering such wheat shall be fixed by the Board with the approval of the Governor in Council so that they shall bear the same relationship to the sums certain payable in the case of wheat produced in Manitoba, Saskatchewan, Alberta and British Columbia as the price of wheat produced in the Eastern Division bears to the price of wheat in store at Fort William."

The section has been recast to meet legal difficulties and to permit the provisions of the Part to be applied to part only of the Eastern Division if this is appropriate. It is already provided in section 21 (1) *(b)* that the price shall bear the appropriate relationship and it is unnecessary to continue this part of the former provision.

(a) 'designated area' shall be construed as referring to the area so specified; and

(b) 'pool period' means such period or periods, not exceeding one year, as the Governor in Council may from time to time prescribe as a pool period or pool periods in respect of such wheat.

"PART IV.

"Regulation of Interprovincial and Export Trade in Wheat.

Trading in wheat to be by the Board or subject to regulations.

"**27.** Except as permitted under the regulations, no person other than the Board shall

(a) export from or import into Canada wheat or wheat products owned by a person other than the Board;

(b) transport or cause to be transported from one province to another province, wheat owned by a person other than the Board;

(c) sell or agree to sell wheat situated in one province for delivery in another province or outside of Canada; or

(d) buy or agree to buy wheat situated in one province for delivery in another province or for delivery outside of Canada.

Regulations by G. in C.

"**28.** The Governor in Council may make regulations

(a) to prescribe forms of documents that may be required under this Part;

(b) to exclude any kind of wheat, or any grade or quality thereof, or wheat produced in any area in Canada, from the provisions of this Part, either in whole or in part, or generally, or for any period;

(c) to provide for the granting of licences for the export from or import into Canada, or for the sale or purchase for delivery outside Canada, of wheat or wheat products, that is otherwise prohibited under this Part, and to prescribe the terms and conditions upon which such licences may be granted, including a requirement for the recovery from the applicant by the Board or any other person specified by the regulation, of a sum which, in the opinion of the Board, represents the pecuniary benefit enuring to the applicant pursuant to the granting of the licence, arising solely by reason of the prohibition of imports or exports of wheat and wheat products without a licence and then existing differences between prices of wheat and wheat products inside and outside of Canada;

(d) to provide for the granting of licences for the transportation from one province to another province, or the sale or purchase for delivery anywhere in Canada, of wheat, that is otherwise prohibited under this Part,

"PART IV.

This Part is new and provides for the conduct of inter-provincial and export trade in wheat by the Board or subject to regulation until August 1, 1950.

"**27.** New—See General Note to Part.

"**28.** New—This section grants to the Governor in Council the necessary administrative powers relating to inter-provincial and export trade in wheat.

and to prescribe the terms and conditions on which such licences may be granted or the terms or conditions of the permission granted in such licence;

(e) to empower the Board to do such acts and things as may be necessary for the administration of the provisions of this Part; and

(f) to provide for any other matter necessary to give effect to the provisions of this Part.

When Part IV repealed.

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

"PART V.

"GENERAL.

Regulations by G. in C.

"**30.** (1) The Governor in Council may make regulations for any purpose for which regulations may be made under this Act.

Publication.

(2) No regulation made under this Act shall come into force until published in the *Canada Gazette* and every regulation and every order of the Governor in Council made under this Act shall be placed before Parliament within fifteen days after it comes into force if Parliament is then sitting, or if Parliament is not then sitting, within fifteen days after the next ensuing session thereof.

To be laid before Parliament.

Board may authorize agents to give security.

"**31.** Notwithstanding any other statute or law, the Board may authorize any person with whom the Board enters or has entered into an agreement relating to the handling or receipt of grain for the Board, to borrow from his Bank on the security of grain delivered to and received by any such person, and to give security on such grain, and the Bank may take security on such grain under the provisions of section eighty-six or section eighty-eight of the *Bank Act*, and any such person shall be deemed to be the owner of such grain for all such purposes, and in case of default by any such person the Bank shall sell or dispose of such grain to the Board only, and the Board shall take delivery on the terms of such agreement from the Bank in lieu of any such person, and pay to the Bank the Board's fixed carlot prices for such classes and grades of grain delivered at Fort William/Port Arthur or Vancouver or at such other delivery point as may be authorized by the Board, together with charges and allowances authorized by the Board, and the security shall thereupon cease and the Board shall have clear title to such grain; such payment shall be a complete fulfilment of the Board's obligations to any such person in respect thereof as if such payment were made to such person.

1944-45, c. 30.

Board may authorize shipping agents to give security.

"**32.** Notwithstanding any other statute or law, the Board may authorize a person with whom the Board enters into an agreement relating to the forwarding or selling of grain to borrow from his Bank on the security of the grain

"PART V.

"**30.** This section corresponds to Section 15, subsection 2 of the present Act, which provides as follows:

> "15. (2) Regulations of the Governor in Council or of the Board approved by the Governor in Council shall come into force on publication in the *Canada Gazette* or on any date thereafter to be fixed in the regulations."

The section has been extended to provide for the tabling of all regulations and orders in council before Parliament.

"**31.** New—This section is required to empower the Board to authorize agents handling grain for the Board to give security on it. Country elevators receiving grain for the Board are required to use their own funds to purchase such grain and are reimbursed by the Board upon delivery of the grain at Fort William. In the interval it is necessary for them to be able to give security for their borrowings on the said grain.

"**32.** New—This section is required to empower the Board to authorize shipping agents forwarding grain for the Board from Fort William to eastern positions to give security on such grain. The agent is required to deposit with

made available to such person by and received by such person from the Board and to give security on such grain in accordance with the Bank's usual requirements, and the Bank may take security on such grain under the provisions of section eighty-six or section eighty-eight of the *Bank Act* and any such person shall be deemed to be the owner of such grain for all such purposes and in case of default by any such person the Bank shall sell or dispose of such grain to the Board only and the Board shall take delivery from the Bank in lieu of such person and pay to the Bank the Board's price for such grain as fixed at the time of the making of such advances, delivered at Fort William or Port Arthur or at such other delivery point as may be authorized by the Board, together with charges, allowances and costs of transporting such grain to the delivery point directed by the Board, and the security shall thereupon cease and the Board shall have clear title to such grain.

Mutilating or defacing permit book.

"**33.** No person shall mutilate or deface any permit book or, except as permitted by the Board, erase, alter or in any way change the effect of an entry in a permit book.

Police officer, etc., may request delivery of permit book

"**34.** (1) A person having the custody of a permit book shall at the request of any police officer, or any inspector appointed by the Board, deliver such permit book to the police officer or inspector.

Retention.

(2) Where a permit book is delivered to a police officer or inspector appointed by the Board, the said police officer or inspector, or any other person acting on behalf of the Board, may retain possession of the permit book for a period not exceeding thirty days, or, if an information is laid against a person in respect of an alleged contravention of this Act relating to the permit book or the delivery of any grain thereunder within the said period of thirty days, until all proceedings pursuant to the information have been finally concluded.

Issue of duplicate in certain cases.

(3) Where a permit book has been delivered to a police officer or inspector appointed by the Board, the Board may, in the place of returning the permit book to the person by whom it was delivered as required by subsection two of this section, issue a duplicate permit book to him or confer a temporary permission to deliver grain on any producer entitled to deliver grain under the permit book, and in such case the provisions of this section shall not require the permit book to be returned.

Where producer convicted.

(4) Where a producer is convicted of an offence under this Act in respect of the delivery of grain to an elevator or railway car, the Board may suspend for such period or periods, not exceeding one year, as it may deem proper the right of the producer to deliver grain under any permit book.

the Board a fixed sum per bushel which approximates the selling price of such grain but title to the grain does not pass to the shipper as control of the shipment is required to remain with the Board. In order to finance such an operation, the shipper must of necessity be enabled to give security on the grain. It is to be noted that in the case of sections 31 and 32, it is contemplated that security will be given by agents on the grain only before the Board has paid for such grain or alternatively in the case of section 32, after the Board has been paid for such grain.

General Note on new sections 33, 34 and 35.

These sections are required administratively for the enforcement of this Act. Experience has indicated that the procedure set up in section 34 is fair to the producer and satisfactory to the Board.

Not to accept delivery of grain.

(5) No manager or operator of an elevator or railway company to whom the Board has given notice that the right of a producer to deliver grain under a permit book has been suspended, shall accept delivery of grain by the producer during the period for which his right to deliver grain has been suspended.

Where grain delivered in contravention of Act.

"**35.** (1) Where any producer has delivered grain to an elevator in contravention of this Act or the orders of the Board, the Board may order the manager or operator of the elevator to re-deliver grain of an equal grade, quality and amount to the producer and the producer to take delivery from the manager or operator of the elevator of such grain and to repay all moneys, if any, received by him in respect of delivery of the first-mentioned grain.

Compliance not to relieve of penalty.

(2) Compliance by any person with an order of the Board made under this section shall not relieve such person from any penalty imposed by this Act in respect of any act or omission by such person in contravention of this Act or a regulation or order.

"Offences and Penalties.

Offences.

"**36** (1) Every person who

(a) being required to make any return or declaration under this Act or any regulation or order, furnishes any false information or makes any false statement in such return or declaration or fails fully to complete such return or declaration,

(b) makes a false entry in any permit book or other document required to be completed by him under this Act, or

(c) contravenes or omits to comply with this Act or any regulation or order,

Penalties.

is guilty of an offence and liable on summary conviction

(d) in the case of a producer or operator of an elevator convicted of an offence relating to the delivery of grain, to a fine not exceeding three hundred dollars or to imprisonment for a term not exceeding three months, or to both such fine and imprisonment, and

(e) in any other case, to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding two years, or to both such fine and imprisonment.

In case of a corporation.

(2) If a corporation is guilty of an offence under this Act, any officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence, is a party to and guilty of the offence.

Contracts, etc. in contravention of Act to be void.

"**37.** Any contract or agreement for the sale, purchase, or transportation of wheat or wheat products in contravention of any provision of this Act or of any regulation or order shall be void.

"**36.** Many penalties may be provided for by regulation under the present Act. The provisions of the present Act relating to penalties are as follows:

"**7.** The Board shall undertake the marketing of wheat in interprovincial and export trade and for such purposes shall have all the powers of a corporation and without limitation upon such powers the following:—

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

"**15.** (1) The Board may, with the approval of the Governor in Council, make such regulations as may be necessary for the efficient operation and enforcement of this Act and for carrying out the provisions thereof according to their true intent and meaning, and prescribe penalties for the breach thereof punishable on summary conviction by a fine not exceeding three hundred dollars or by imprisonment for a period not exceeding three months or by both such fine and such imprisonment.

"**16.** Every person who commits a breach of sections nine, ten or eleven of this Act or does anything in contravention thereof shall be guilty of an offence punishable on summary conviction by a fine not exceeding five hundred dollars or by imprisonment for a period not exceeding six months, or by both fine and imprisonment."

Sections nine, ten and eleven are not yet in force and deal with the operation of elevators.

Evidence.

"**38.** In any proceedings in any Court or before any Justice of the Peace taken in respect of any alleged contravention of this Act or of a regulation or order, a document purporting to be certified by a member of the Board as a true copy of any order, licence or document made, given or issued by or on behalf of or under authority of the Board, shall be received as evidence that the order, licence or document of which it purports to be a copy was so made, given or issued and of such order, licence or document.

"Declaration.

Declaration for the general advantage of Canada.

"**39.** For greater certainty but not so as to restrict the generality of the terms of section two hundred and thirty-three of *The Canada Grain Act*, chapter eighty-six of the Revised Statutes of Canada, 1927, or of section one hundred and seventy-three of *The Canada Grain Act*, 1930, as enacted by section sixty-eight of chapter thirty-six of the statutes of 1939, it is hereby declared that each and every one of the grain elevators and mills mentioned or described in the Schedule to this Act is a work for the general advantage of Canada."

Regulations to remain in force until the coming into force of this Act.

R.S., c. 1.

6. (1) The 'Western Grain Regulations' and the 'Eastern Grain Regulations' made by the Orders of the Governor in Council of the thirtieth day of July, nineteen hundred and forty-six, shall continue in full force and effect until the coming into force of the provisions of this Act other than, this subsection, and shall then for the purpose of section nineteen of the *Interpretation Act* be deemed to have been revoked.

Coming into force of Act.

1935, c. 53.

(2) This Act, except subsection one of this section, shall come into force on the first day of August, nineteen hundred and forty-seven, and sections nine, ten and eleven of *The Canadian Wheat Board Act, 1935*, shall come into force on a day to be fixed by proclamation.

As to ss. (1).

(3) Subsection one of this section shall come into force on the date of the assent to this Act.

"**39.** This is the third declaration of this kind. The Canada Grain Act, 1927, listed the elevators then existing and the 1939 amendment to the Act added additional elevators constructed in the interval. The proposed section 39 brings the list up to date and includes mills in Western Canada.

6. (1) This provides for an orderly transition from the existing regulations to the new act by continuing such regulations until the end of the Western crop year and bringing the new Act into force at the commencement of the succeeding crop year. The Eastern Grain Regulations, other than export control, by their terms apply only in respect of the crop year ending on June 30, 1947. In the Eastern Division this preserves only the export control after the said date until the commencement of the Act.

(2) Sections 9, 10 and 11 which were enacted in 1935 are under the present Act to come into force on proclamation. This subsection maintains this position.

SCHEDULE.

Mills in Alberta.

Owner or Licensee.	Address.
Andrew Flour Milling Co. (Kenneth Lott)	Andrew
Andruik Flour Mills	Andruik
Byers Flour Mills (R. G. Byers)	Camrose
Castor Flour Mills (H. J. Zinger)	Castor
Chinook Flour Mill Ltd.	Okotoks
Coronation Milling Co (W. J. Zinger)	Coronation
Coronation Flour Mill	Calgary
Eckville Milling Co.	Eckville
Ellison Milling & Elevator Co. Ltd.	Lethbridge
Gas City Flour Mill Co. Ltd.	Medicine Hat
Lake of the Woods Milling Co. Ltd.	Medicine Hat
MacEachern Milling Co. Ltd. The	Wetaskiwin
Maple Leaf Milling Co. Ltd.	Medicine Hat
Mundare Flour Mill (S. J. Nay)	Mundare
Nanton Flour Mill (Frank Long)	Nanton
Nanton Flour Mill	Okotoks
North West Mill & Feed Co. Ltd.	S. Edmonton
Ogilvie Flour Mills Co. Ltd. The	Medicine Hat
Ogilvie Flour Mills Co. Ltd. The	Edmonton
Ohaton Flour Mills Ltd.	Ohaton
Peace River Milling Co. Ltd.	Calgary
Purity Flour Mills Ltd.	Calgary
Radway Flour Mill (Omer Saligo)	Radway
Opportune Flour Mill (P. S. Gates & W. A. McKay)	Delia
Renown Mills Ltd.	Calgary
Robertson & Co. Ltd. A. C.	Gleichen
Robin Hood Flour Mills Ltd.	Calgary
Rosebud Flour Mills Co.	Didsbury
Rockport Colony of Hutterian Brethren	Magrath
Rycroft Flour Mill	Rycroft
St. Paul Milling Co (W. G. Fuller & F. W. Weder)	St. Paul
Sterling Flour Mills Ltd.	Strome
Stettler Flour Mills Ltd (Wm. Drewes)	Stettler
Sunnyview Flour Mill	Acme
Taber Flour Mill (D. S. Williamson)	Taber
United Grain Growers Ltd.	Edmonton
Vegreville Flour & Feed Mill (Wilbert J. Brown)	Vegreville

MILLS IN ALBERTA—*Concluded*

Owner or Licensee.	Address.
Vulcan Flour Mill (John L. Robinson)	Vulcan
Ward & Rivard	Ft. Vermilion
Weder Flour Mills Ltd.	Vilna
W. R. Wiebe (W. R. Wiebe)	Vermilion
W. R. Wiebe & Sons	Myrnam
Hutterian Brethren of West Raley	Raley
Bonnyville Flour Mill (Alex. R. Mark)	Bonnyville
Claresholm Flour & Feed Mill (Ernest Denison)	Claresholm
Rosebud Hutterian Brethren	Redland
Green Star Mill Ltd.	Lethbridge
North Edmonton Flour & Feed (Ronald E. Thurber)	Edmonton
Rosedale Industries (P. J. Corban)	College Heights
C. C. Ricker (C. C. Ricker)	Wainwright

ELEVATORS IN ALBERTA.

On Canadian Pacific Railway.

Owner or Licensee.	Address.
Alberta Wheat Pool	Bentley
McCabe Grain Co. Ltd.	Brooks
Grimm Alfalfa Seed Growers Association	Brooks
A. E. McKenzie Co. Ltd.	Calgary
Ogilvie Flour Mills Co. Ltd.	Cecil
Pioneer Grain Co. Ltd.	Rosemary
Midland & Pacific Grain Corporation Ltd.	Vegreville

On Canadian National Railways.

Alberta Wheat Pool	Beaver River Crossing
Alberta Wheat Pool	Calahoo
Ogilvie Flour Mills Co. Ltd.	Edmonton
McCabe Grain Co. Ltd.	Edmonton
Alberta Wheat Pool	Garden Plains
Alberta Wheat Pool	Inland

On Northern Alberta Railway.

The Northern Grain Co. Ltd.	Boyle
Alberta Wheat Pool	Girouxville
Alberta Wheat Pool	Hines Creek
Midland & Pacific Grain Corporation Ltd.	Wanham

Mills in Manitoba.

Owner or Licensee.	Address.
Altona Milling Co. Ltd	Altona
Ellison Grist Mill (Roy Ellison)	Teulon
Gardenton Milling Co (T. Blonski & A. Ramashewsky)	Gardenton
Harrison Milling & Grain Co (A. & G. L. Harrison)	Holmfield
Holland Flour Mills (J. Friesen)	Holland
Huron Hutterian Mutual Corpn	Benard
Kent Flour Mills, B. P (B. P. Kent)	Virden
Maxwell Hutterian Mutual Corpn	Pigeon Lake
Morris Milling Co. Ltd	Morris
North Eastern Flour Mills Ltd	Beausejour
North West Flour Mills (William Zubatiuk)	Fisher Branch
Ogilvie Flour Mills Co. Ltd. The	Winnipeg
Pine River Flour Mill (J. Sosnowski)	Pine River
Purity Flour Mills Ltd	St. Boniface
Roblin Flour Mill (Alvin O. Becker)	Roblin
Sandy Lake Flour Mill (Peter Yaniw)	Sandy Lake
Sifton Flour Mills (M. L. Farion)	Sifton
Simpson Flour Mill (Frank Simpson)	Benito
Somerset Flour Mills (A. Thorsten & N. Chodikiu)	Somerset
Soo Line Mills Ltd	Winnipeg
Steinbach Flour Mills (J. S. Rempel)	Steinbach
Turtle Mountain Flour Mills (W. H. Clandening)	Deloraine
Wawanesa Flour Mills (A. Bakal & Anthony Mislowski)	Wawanesa
Winkler Milling Co. Ltd	Winkler

Elevators in Manitoba.

On Canadian Pacific Railway.

Co-operative Vegetables Oils Ltd	Altona
Manitoba Pool Elevators	Arborg
Turtle Mountain Milling Company	Deloraine
Searle Grain Co. Ltd	Fort Garry
United Grain Growers Limited	Foxwarren
N. M. Paterson & Co. Ltd	Marquette
Morris Milling Co. Ltd	Morris
Reliance Grain Co. Ltd	Portage la Prairie

ELEVATORS IN MANITOBA—*Concluded*

On Canadian Pacific Railway.

Owner or Licensee.	Address
McCallister Pea & Seed Cleaners Ltd.	Portage la Prairie
The Ogilvie Flour Mills Co. Ltd.	Neepawa
Searle Grain Co. Ltd.	St. Boniface
Reliance Grain Co. Ltd.	Sidney
Economy Feed Company	Winnipeg
Isaac Sirluck	Winkler

On Canadian National Railways.

Searle Grain Co. Ltd.	Alcrest
Federal Grain Limited	Alonsa
Federal Grain Limited	Amaranth
Searle Grain Co. Ltd.	Birch River
Federal Grain Limited	Broad Valley
Federal Grain Limited	Lakeland
Searle Grain Co. Ltd.	Libau
Manitoba Pool Elevators	Miami
N. M. Paterson & Co. Ltd.	Somerset
United Grain Growers Limited	Somerset
Manitoba Pool Elevators	St. Boniface
Scottish Co-operative Wholesale Society Ltd.	Stead
United Grain Growers Limited	Virden
Federal Grain Limited	Warren

MILLS IN SASKATCHEWAN.

Owner or Licensee.	Address.
Assiniboia Flour Mills (Michael Cojocar)	Assiniboia
Battleford Milling Co. (M. L. Hock)	Battleford
Buchanan Milling Co. (Walter Mysak)	Buchanan
Canada West Grain Co. Ltd.	Melfort
Central Saskatchewan Flour Mills Ltd.	Wakaw
Consumers Co-operative Mills Ltd.	Outlook
Esterhazy Flour Mill (R. O. Janek)	Esterhazy
Estevan Flour Mill (A. E. Johnston)	Estevan
Foam Lake Flour Mills (S. Love)	Foam Lake
Gravelbourg Flour & Feed (E. Gueldner & Sons)	Gravelbourg
Hub City Flour Mill (Jacob Goodman)	Saskatoon
Kamsack Flour Mill (J. P. Schindler)	Kamsack

MILLS IN SASKATCHEWAN—*Concluded*

Owner or Licensee.	Address.
Kayville Flour Mills (Mike Majeran)	Kayville
McNab Flour Mills Ltd.	Humboldt
Melvile Milling Co. (M. Weldman)	Melville
National Flour Mills Ltd.	Moose Jaw
Prairie Milling Co. Ltd.	Herbert
Prairie Milling Co. Ltd.	Tompkins
Quaker Oats Co. of Canada Ltd.	Saskatoon
Redberry Food Products Ltd	Saskatoon
Regina Flour Mill (John P. Ladner)	Regina
Robin Hood Flour Mills Ltd.	Moose Jaw
Robin Hood Flour Mills Ltd.	Saskatoon
Sunrise Milling Co. (Joseph A. Michaud)	Biggar
Swift Current Flour Mills Ltd.	Shaunavon
Swift Current Flour Mills Ltd.	Swift Current
Union Supply Co. Ltd.	Rosthern
Unity Flour Mills (Henry C. Klaehn)	Unity
Waskesiu Mills Ltd.	Prince Albert
Weyburn Flour Mills Ltd.	Weyburn
Wynyard Flour Mill (Hjorleifur Martin & Harold R. Martin)	Wynyard
Yorkton Milling Co. Ltd.	Yorkton
Viscount Flour & Feed Mills (Harry Carnation)	Viscount

ELEVATORS IN SASKATCHEWAN.

On Canadian Pacific Railway.

Owner or Licensee.	Address.
Searle Grain Co. Limited	Archerwill
W. J. Anderson Elevator Co. Ltd	Choiceland
Federal Grain Limited	Choiceland
Estevan Flour Mill	Estevan
Reliance Grain Co. Ltd	Fulda
Saskatchewan Pool Elevators Limited	Garrick
Pioneer Grain Co. Ltd	Greenstreet
Searle Grain Co. Ltd	Meadow Lake
National Flour Mills Limited	Moose Jaw
Prairie Vegetable Oils Limited	Moose Jaw
Newfield Seed Grain Company	Nipawin
Saskatchewan Co-Operative Producers Limited	Saskatoon
Searle Grain Co. Ltd	Shipman
Searle Grain Co. Ltd	Smeaton
Saskatchewan Pool Elevators Limited	
Saskatchewan Pool Elevators Limited	Snowden
Saskatchewan Pool Elevators Limited	Weirdale

ELEVATORS IN SASKATCHEWAN—*Concluded.*

On Canadian National Railways.

Owner or Licensee.	Address.
W. J. Anderson Elevator Co. Ltd	Arborfield
Searle Grain Co. Ltd	Big River
Saskatchewan Pool Elevators Limited	Bodmin
United Grain Growers Limited	Carrot River
Saskatchewan Pool Elevators Limited	Clashmoor
Searle Grain Co. Ltd	Clemenceau
Western Grain Co. Ltd	Erwood
Saskatchewan Pool Elevators Limited	Laura
Home Grain Co. Ltd	Marcelin
Alliance Grain Co. Ltd	Nut Mountain
Reliance Grain Co. Ltd	Porcupine Plain
Searle Grain Co. Ltd	Prairie River
Saskatchewan Pool Elevators Limited	Ritchie
Unity Flour Mills (H. C. Klaehn)	Unity
Searle Grain Co. Ltd	Usherville

ELEVATORS IN ONTARIO.

On Canadian Pacific Railway.

Owner or Licensee.	Address.
Searle Grain Co. Ltd	Kenora

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 24.

An Act to amend the Railway Act.

First reading, February 24, 1947.

MR. KNOWLES.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 24.

An Act to amend the Railway Act.

R.S., c. 170; 1928, c. 43; 1929, c. 54; 1930, c. 36; 1932-33, c. 47; 1938, cc. 2, 40; 1946, c. 30.

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

1. Subsection one of section one hundred and twenty-two of the *Railway Act*, chapter one hundred and seventy of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Directors may make by-laws.

"**122.** (1) The directors may make by-laws or pass resolutions, from time to time, not inconsistent with law, for

(a) the management and disposition of the stock, property, business and affairs of the company;

(b) the appointment of all officers, servants and artificers, and the prescribing of their respective duties and the compensation to be made therefor; and

(c) the retirement of such of said officers and servants, on such terms as to an annual allowance or otherwise, as in each case the directors, in the interest of the company's service, and under the circumstances, consider just and reasonable: Provided that in the administration of any railway retirement or pension plan, leave of absence, suspension, dismissal followed by reinstatement, a temporary lay-off on account of reduction of staff, or absence due to an industrial dispute, strike or lock-out, shall not disqualify any railway employee from any retirement or pension rights or benefits to which he would otherwise be entitled."

Proviso.

Explanatory Notes.

Subsection one of section 122 at present reads as follows:—

"**122.** The directors may make by-laws or pass resolutions, from time to time, not inconsistent with law, for

(a) the management and disposition of the stock, property, business and affairs of the company;

(b) the appointment of all officers, servants and artificers, and the prescribing of their respective duties and the compensation to be made therefor; and

(c) the retirement of such of said officers and servants, on such terms as to an annual allowance or otherwise, as in each case the directors, in the interest of the company's service, and under the circumstances, consider just and reasonable."

The amendment adds to paragraph *(c)* the words underlined on the opposite page.

The purpose of this amendment is to make it perfectly clear that the pension rights of railway employees, provided such other conditions as are laid down in railway pension plans are met, cannot be lost or abrogated because of a break in service for any of the reasons indicated in the proviso which is added to paragraph *(c)*.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 25.

An Act to provide for the Sale and Export of Agricultural Products.

First reading, February 28, 1947.

THE MINISTER OF AGRICULTURE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 25.

An Act to provide for the Sale and Export of Agricultural Products.

Preamble.

WHEREAS His Majesty's dominions and foreign countries, during and as the result of the war against Germany and Japan, were and still remain in grave distress for want of adequate food supplies; And whereas for the more efficient prosecution of the war and in order to assist in the relief of suffering and the distribution of food supplies the Government of Canada entered into agreements for the sale or export of food supplies to other governments or agencies thereof, which agreements still continue in force; And whereas certain orders and regulations were made by the Governor in Council under the authority of the *War Measures Act* and the *National Emergency Transitional Powers Act, 1945*, for the purpose of enabling Canada to carry out the said agreements; And whereas the said orders and regulations will expire on the thirty-first day of March, 1947, and it is necessary by reason of the existing national emergency that Parliament confer authority to enable the Government of Canada to fulfil its obligations under the said agreements and to continue to sell and export food supplies to distressed countries for the relief of suffering and the distribution of essential food supplies, in order to maintain economic stability and to ensure an orderly transition from war to peace: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 206. 1945 (2nd Sess.), c. 25.

1. This Act may be cited as *The Agricultural Products Act.*

Definitions.

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

"agricultural product."

1937, c. 30.

"Minister."

(a) "agricultural product" means any product of agriculture, except wheat, and includes "feeding stuff" within the meaning of *The Feeding Stuffs Act, 1937;*

(b) "Minister" means the Minister of Agriculture.

Minister may sell or export agricultural products.

3. Subject to any regulations that may be made by the Governor in Council the Minister may

(a) sell or export agricultural products to the government of any country or any agency thereof pursuant to any agreement made by the Government of Canada with the government of such country or with such agency and for those purposes may purchase agricultural products and make such arrangements for the purchase, sale or export of agricultural products as he considers necessary or desirable;

(b) on behalf of the Government of any country or any agency thereof purchase or negotiate contracts for the purchase of agricultural products;

(c) by order require any person to give such information respecting his facilities for the storing or processing of agricultural products and at such times as the Minister may designate in such order;

(d) enter into contracts for the storing or processing of agricultural products.

Commodity boards.

4. (1) The Minister may establish one or more commodity boards and may authorize and require a commodity board to exercise and perform all or any of the powers and duties of the Minister under section three of this Act with reference to such agricultural products as the Minister may designate, but such powers and duties shall be exercised and performed by a commodity board subject to the direction and control of the Minister.

Board to undertake purchase, etc.

1944-45, c. 29.

(2) A commodity board established pursuant to subsection one of this section may be appointed, pursuant to paragraph *(i)* of subsection one of section nine of *The Agricultural Prices Support Act, 1944,* to undertake the purchase and the disposition of agricultural products.

Provincial marketing board.

(3) The Minister may direct that any agricultural product designated by him may be purchased for the purpose of this Act or *The Agricultural Prices Support Act, 1944,* only from a provincial marketing board.

Regulations.

5. (1) The Governor in Council may make regulations for carrying any of the purposes or provisions of this Act into effect and, in particular, but without limiting the generality of the foregoing, may make regulations requiring the shipment or delivery to or to the order of the Minister or the storing for future delivery to the Minister of such agricultural

products as the Governor in Council considers necessary for the fulfilment of any contract for the sale or export by His Majesty of the said agricultural products to the government of any other country or any agency thereof and determining the prices to be paid for or in respect of any of the said products so shipped, delivered or stored, which prices shall be based on the appropriate contract price and shall bear a proper and reasonable relationship thereto.

To be laid before Parliament.

(2) Every regulation made under this Act shall be laid before Parliament within fifteen days after it is made or, if Parliament is not then in session, within fifteen days after the commencement of the next ensuing session thereof.

Advisory committees.

6. The Minister may from time to time establish advisory committees to advise and assist him in the administration of this Act.

Officers, clerks and employees.

7. (1) The Minister may, with the approval of the Governor in Council, employ such professional, technical or other officers, clerks and employees as are necessary for the proper administration of this Act and fix their remuneration.

Expenses and remuneration.

(2) Members of commodity boards and advisory committees established under this Act shall be paid reasonable travelling expenses incurred in the performance of their duties and such other remuneration as may be fixed by the Governor in Council.

Expenditures other than administrative.

8. (1) Expenditures for the purposes of this Act, other than administrative expenses provided for by subsection three of this section, shall be paid by the Minister of Finance out of moneys appropriated by Parliament or out of the Agricultural Products Account established by subsection two of this section.

Agricultural Products Account.

(2) There shall be kept by the Minister of Finance an account called the Agricultural Products Account to which shall be credited all moneys received by the Minister pursuant to this Act, which moneys shall be available in the account to pay for further expenditures authorized by subsection one of this section.

Administrative expenses to be paid out of moneys appropriated.

(3) All expenditures for the purposes of section seven of this Act shall be paid out of moneys appropriated by Parliament for the purpose.

Offences and penalties.

9. Every person who violates any provision of this Act or any regulation made under this Act or fails to comply with any order of the Minister made pursuant to this Act is guilty of an offence and

R.S., c. 36.

(a) may be prosecuted under Part XV of the *Criminal Code* and if convicted is liable to a fine not exceeding two hundred dollars or to imprisonment for a term not exceeding six months or to both such fine and imprisonment; or

(b) may, at the election of the Attorney General of Canada or the Attorney General of the province, be prosecuted upon indictment and if convicted is liable to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

Coming into force, 1945, (2nd Sess.) c. 25.

10. This Act shall come into force immediately after the expiration of *The National Emergency Transitional Powers Act*, 1945.

Expiration of Act.

11. Subject as hereinafter provided, this Act shall expire on the thirty-first day of December, one thousand nine hundred and forty-seven, if Parliament meets during November or December, one thousand nine hundred and forty-seven, but if Parliament does not so meet it shall expire on the sixtieth day after Parliament first meets during the year one thousand nine hundred and forty-eight or on the thirty-first day of March, one thousand nine hundred and forty-eight, whichever date is the earlier: Provided that, if at any time while this Act is in force, addresses are presented to the Governor General by the Senate and House of Commons, respectively, praying that this Act should be continued in force for a further period, not in any case exceeding one year, from the time at which it would otherwise expire and the Governor in Council so orders, this Act shall continue in force for that further period.

Proviso

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to provide for the Continuation of certain Orders and Regulations of the Governor in Council for a limited period during the National Emergency arising out of the War.

AS PASSED BY THE HOUSE OF COMMONS, MAY 1st, 1947.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
81130 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to provide for the Continuation of certain Orders and Regulations of the Governor in Council for a limited period during the National Emergency arising out of the War.

Preamble.

1945 (2nd Sess.), c. 25.

R.S., c. 206.

WHEREAS Parliament, in view of the continuation of the national emergency arising out of the war, by *The National Emergency Transitional Powers Act, 1945*, conferred upon the Governor in Council certain transitional powers, pursuant to which the Governor in Council has continued in force certain orders and regulations made under the *War Measures Act* and has made other orders and regulations; And whereas the national emergency arising out of the war, in certain aspects, has continued since the unconditional surrender of Germany and Japan and is still continuing; And whereas provision is made for the expiry of *The National Emergency Transitional Powers Act, 1945;* And whereas it is necessary by reason of the existing national emergency that certain orders and regulations of the Governor in Council made under the *War Measures Act* and *The National Emergency Transitional Powers Act, 1945*, be continued in force temporarily notwithstanding the expiry of *The National Emergency Transitional Powers Act, 1945*, in order to ensure an orderly transition from war to peace: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

1. This Act may be cited as *The Continuation of Transitional Measures Act, 1947.*

Orders and regulations continued in force.

1945 (2nd Sess.), c. 25.

2. (1) Subject to section four of this Act the orders and regulations of the Governor in Council specified in the Schedule to this Act shall, notwithstanding the expiry of *The National Emergency Transitional Powers Act, 1945*, continue and be in force while this Act is in force.

Orders and regulations amended.

(2) Notwithstanding subsection one of this section, the orders and regulations specified in the said Schedule shall

Explanatory Note.

For the convenience and information of Members, the orders and regulations of the Governor in Council specified in the Schedule to this Act are printed separately and are available to the Members in the form of an office consolidation.

be read and construed as if the provisions set forth in the column of the said Schedule entitled "Amendments" had been duly enacted as amendments thereto to take effect from the commencement of this Act.

Employment of necessary persons.

3. (1) The Governor in Council may appoint such persons in connection with the administration of any order or regulation continued in force by this Act, as he considers necessary, and may fix their compensation.

Persons deemed appointed under this Act.

(2) All persons appointed under the *War Measures Act* or *The National Emergency Transitional Powers Act, 1945*, in connection with the administration of any of the orders or regulations continued in force by this Act and who, immediately before the expiry of *The National Emergency Transitional Powers Act, 1945*, had not ceased to perform the duties for which they were appointed, shall be deemed to have been appointed pursuant to the provisions of this Act.

Orders and regulations may be revoked.

4. The Governor in Council may revoke in whole or in part any order or regulation continued in force by or made under this Act.

Publication of orders.

5. Every order of the Governor in Council made under this Act shall be published forthwith in Part II of the *Canada Gazette*.

Coming into force.

6. This Act shall come into force immediately after the expiry of *The National Emergency Transitional Powers Act, 1945*.

Duration of Act.

7. Subject as hereinafter provided, this Act shall expire on the thirty-first day of December, one thousand nine hundred and forty-seven, if Parliament meets during November or December, one thousand nine hundred and forty-seven, but if Parliament does not so meet it shall expire on the sixtieth day after Parliament first meets during the year one thousand nine hundred and forty-eight or on the thirty-first day of March, one thousand nine hundred and forty-eight, whichever date is the earlier: Provided that, if at any time while this Act is in force, addresses are presented to the Governor General by the Senate and House of Commons respectively, praying that this Act should be continued in force for a further period, not in any case exceeding one year, from the time at which it would otherwise expire and the Governor in Council so orders, this Act shall continue in force for that further period.

Orders and regulations.

R.S., c. 1.

8. (1) All orders and regulations continued in force by or made under the authority of this Act shall for the purposes of the *Interpretation Act* be deemed to be regulations.

Effect of expiry.

(2) Section nineteen of the *Interpretation Act* shall apply upon the expiry of this Act as if this Act had then been repealed.

SCHEDULE.

Orders and Regulations of the Governor in Council.

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.	Department of Agriculture.	P.C. No.	Date.	
5424	14/ 7/44	Agricultural Food Board—regulations respecting recovery of subsidies			
6759	6/11/45	The Repayment of Subsidy (Agricultural Products) Regulations			
		Civil Service Commission.			
8541½	1/11/41	Preference respecting appointments to Civil Service—ex-service men of present war as amended by:.....	4320	20/ 6/45	
15/1647	9/ 3/45	"Veterans preference" respecting appointments to the Civil Service—service on the high seas in a sea-going ship of war			
16/1647	9/ 3/45	"Veterans preference" respecting appointments to the Civil Service—not applicable certain classes in Naval Forces.			
20/6173	21/ 9/45	Civil Service—war service preference—certain persons excluded as amended by:.....	29/1046	22/ 3/46	
30/7500	29/12/45	"Veterans' preference" respecting appointments to the Public Service as amended by:.....	19/3727	5/ 9/46	

SCHEDULE—*Continued*

ORDERS AND REGULATIONS—*Continued*

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.		P.C. No.	Date.	
		DEPARTMENT OF FINANCE.			
394	20/ 1/42	Anthracite coal—importation exempted from customs duty as extended by:.....	3472	28/ 4/42	
8042	9/ 9/42	Coke made from coal exempt from War Exchange Tax when used as a fuel for cooking or baking foods or for heating buildings, etc.			
9058	6/10/42	Bagging material, etc., importation exempt from customs duty.			
9781	24/12/43	Well-drilling machinery, etc., tariff treatment...			
		WARTIME PRICES AND TRADE BOARD.			
8528	1/11/41	Wartime Prices & Trade Regulations as amended by:.....	8762	10/11/41	The Wartime Prices and Trade Regulations established by P.C. 8528 are amended by revoking subsections one and two of section fifteen thereof and substituting the following therefor:— "15 (1) No member of the Board, Administrator or other person employed or appointed by the Board or acting on behalf of or under the authority of the Board shall be liable for any act or omission in the exercise or performance or purported exercise or performance, in good faith and on reasonable grounds, of any power, discretion, authority or duty conferred or imposed by or under these regulations." "(2) No proceedings by way of injunction, mandatory order, mandamus, prohibition or certiorari, shall be instituted against any member of the Board, Administrator or other person employed or appointed by the Board, or acting on behalf of or under the authority of the Board for or in respect of any act or omission of himself or any other person in the exercise or purported exercise of any power, discretion or authority or in the performance or purported performance of any duty conferred or imposed by or under these regulations or otherwise heretofore conferred or imposed by the Governor in Council."
			8837	13/11/41	
			9030	19/11/41	
			5092	15/ 6/42	
			5109	16/ 6/42	
			10277	10/11/42	
			11595	22/12/42	
			3206	22/ 4/43	

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.	WARTIME PRICES AND TRADE BOARD —*Continued*	P.C. No.	Date.	
		Wartime Prices & Trade Regulations—*Concluded*			
		as amended by:.....	6808	30/ 8/43	
			6242	18/ 8/44	
			8910	24/11/44	
			385	18/ 1/45	
			4410	22/ 6/45	
			60	7/ 1/47	
			392	31/ 1/47	
9029	21/11/41	Wartime Leasehold Regulations			
		as amended by:.....	3366	24/ 4/42	
			8973	1/10/42	
			3207	22/ 4/43	
			7570	1/10/43	
			6234	8/ 8/44	
			386	18/ 1/45	
			4409	22/ 6/45	
			5234	23/12/46	
			391	31/ 1/47	
9870	17/12/41	Authorizing incorporation Commodity Prices Stabilization Corporation			
		as amended by:.....	5863	7/ 7/42	

SCHEDULE—*Continued*

ORDERS AND REGULATIONS—*Continued*

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.	WARTIME PRICES AND TRADE BOARD —*Continued*	P.C. No.	Date.	
7475	26/ 8/42	Regulations of Corporation as amended by:.....	39 5273 390 1711	6/ 1/44 26/ 7/45 31/ 1/47 29/ 4/47	The Regulations respecting Commodity Prices Stabilization Corporation made and established by P.C. 7475 are amended by revoking section six thereof and substituting the following therefor:— "6 (1) No director, officer, clerk or employee of the corporation and no person acting on behalf of or under the authority or supervision of the corporation shall be liable for any act or omission in the exercise or performance or purported exercise or performance, in good faith and on reasonable grounds, of any power, discretion, authority or duty conferred or imposed by or under these regulations. (2) No proceedings by way of injunction, mandatory order, mandamus, prohibition or certiorari, shall be instituted against the corporation or any director, officer or employee thereof or any person acting under the authority of the corporation for or in respect of any act or omission of itself, himself or any other person in the exercise or purported exercise of any power, discretion or authority or in the performance or purported performance of any duty conferred or imposed by or under these regulations or otherwise heretofore conferred or imposed by the Governor in Council."
5518	16/ 7/43	Repayment of Subsidy Order as amended by:.....	3039 7460	27/ 4/44 28/12/45	The Repayment of Subsidy Order contained in P.C. 5518 is amended by revoking paragraph *(b)* of subsection two of section eight thereof and substituting the following therefor:— "*(b)* does or omits any act for the purpose of aiding any person to commit the offence."
6497	17/ 8/43	Ration coupon Banking as amended by:.....	626	3/ 2/44	

SCHEDULE—*Continued*

ORDERS AND REGULATIONS—*Continued*

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.		P.C. No.	Date.	
		WARTIME PRICES AND TRADE BOARD —*Concluded*			
34/4433	10/ 6/44	Gov't Employees Compensation Act extended to C.P.S.C. etc., employees			
3122	25/ 7/46	Consolidation of Supplementary Regulations			
328	28/ 1/47	Canadian Sugar Stabilization Corporation Ltd.			
		DEPARTMENT OF FISHERIES.			
6289	6/ 8/43	Regulations for control of salt fish and appointments thereunder.			
4112	30/ 5/44	Enacting the Pelagic Sealing Regulations.			
251	13/ 1/42	Fishing licence—prohibited to persons of Japanese racial origin.			
		DEPARTMENT OF JUSTICE.			
4600	7/ 6/43	Authorizing appeals in cases involving breaches of wartime regulations as amended by:.....	6713	25/ 8/44	
6223	6/ 8/43	Notice to Attorneys General of Canada and of province in certain cases			

SCHEDULE—*Continued*

ORDERS AND REGULATIONS—*Continued*

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.		P.C. No.	Date.	
		DEPARTMENT OF LABOUR.			
1003	17/ 2/44	Wartime Labour Relations Regulations as amended by:.....	6893 690 3220 125 302	1/ 9/44 1/ 2/45 30/ 7/46 14/ 1/47 30/ 1/47	
946	5/ 2/43	Evacuation and relocation of persons of the Japanese race in Canada as amended by:.....	9743 5637 5793 5973 270	24/12/43 16/ 8/45 18/12/45 14/ 9/45 23/ 1/47	
7355	15/12/45	Financial assistance to voluntary repatriates to Japan and for liquidation and transfer of their assets to Japan as amended by:.....	268	23/ 1/47	
		DEPARTMENT OF MINES AND RESOURCES			
7167	15/ 9/43	Reserves to the Crown radio-active substances in Yukon Territory.			
7168	15/ 9/43	Reserves to the Crown radio-active substances in Northwest Territories.			

SCHEDULE—*Continued*

ORDERS AND REGULATIONS—*Continued*

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.	DEPARTMENT OF NATIONAL DEFENCE	P.C. No.	Date.	
6638	23/10/45	Post-discharge benefits to the members of the Armed Forces serving in an interim force.			
3617	27/ 8/46	Naval, Military and Air Force Estates Regulations, 1946.			
349	31/ 1/47	Regulations respecting claims by or against the Crown involving members of the Naval, Military or Air Forces of Canada (Overseas).			
363	31/ 1/47	Consolidated regulations respecting salvage services by H.M.C. Ships.			
		DEPARTMENT OF NATIONAL HEALTH AND WELFARE.			
6367	10/ 8/43	Old Age Pensions.			
8341	28/10/43	Old Age Pensions.			
3377	29/ 5/44	Old Age Pensions.			
6500	18/ 8/44	Old Age Pensions.			
		DEPARTMENT OF RECONSTRUCTION AND SUPPLY			
1609	23/ 4/46	Construction Materials Regulations established, as amended by:	337	31/ 1/47	The Regulations Respecting Construction materials established by P C. 1609 are amended by revoking section six thereof.

SCHEDULE—*Continued*

ORDERS AND REGULATIONS—*Continued*

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.	DEPARTMENT OF RECONSTRUCTION AND SUPPLY—*Continued*	P.C. No.	Date.	
9439	19/12/44	Emergency Shelter Regulations as amended by:.....	1173 4408 1811 389	22/ 2/45 20/ 6/45 7/ 5/46 31/ 1/47	The Emergency Shelter Regulations established by P.C. 9439 are amended by revoking section nine thereof and substituting the following therefor:— "9 (1) No member of the Board, Administrator or other person employed or appointed by the Board or acting under the authority of the Board shall be liable for any act or omission in the exercise or performance or purported exercise or performance, in good faith and on reasonable grounds, of any power, discretion, authority or duty conferred or imposed by or under these regulations. (2) No proceedings by way of injunction, mandatory order, mandamus, prohibition or certiorari, shall be instituted against any member of the Board, Administrator or other person employed or appointed by the Board or acting under the authority of the Board for or in respect of any act or omission of himself or any other person in the exercise or purported exercise of any power, discretion or authority or in the performance or purported performance of any duty conferred or imposed by or under these regulations or otherwise heretofore conferred or imposed by the Governor in Council."
7502	28/12/45	Emergency Shelter Regulations transferred to Central Mortgage and Housing Corporation.			
3	4/ 1/44	Wartime Industries Control Regulations as amended by:.....	6355 346 897 7156 477	11/ 8/44 16/ 1/45 13/ 2/45 29/11/45 7/ 2/47	The Wartime Industries Control Regulations established by P.C. 3 are amended by revoking subsection two of section seven and subsection two of section twelve thereof and substituting the following subsections therefor:— "7 (2) No Controller, Deputy Controller, Deputy Priorities Officer or other person acting on behalf of or under the

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.	DEPARTMENT OF RECONSTRUCTION AND SUPPLY—*Concluded*	P.C. No.	Date.	authority of a Controller, Deputy Controller or Deputy Priorities Officer shall be liable for any act or omission in the exercise or purported exercise, in good faith and on reasonable grounds, of any power or authority conferred by the Governor in Council or any Order". "12 (2) Where a Controller believes that any person has failed to produce books, records or documents, or to give full and complete information as required by such Controller under the authority of any regulation, he may, with the approval of a judge of the Exchequer Court of Canada or of a superior or a county court, which approval such judge, is hereby empowered to give upon the ex parte application of the Controller, authorize in writing under his hand a police officer, police constable or other person employed for the preservation and maintenance of the public peace, together with any other person named therein, to enter and search, if necessary by force, any building, receptacle or place, for books, records or documents which may contain information required by such Controller, and to seize the same and carry them before such Controller or such other person as such Controller may direct, to be held at the discretion of such Controller for such uses as he is authorized by any regulation to make."
245	23/ 1/46	Steel Regulations as amended by:.....	520	15/ 2/46	The Regulations respecting Steel established by P.C. 245 are amended by revoking section seven thereof.
1997	21/ 3/44	Timber regulations.			The Regulations respecting Timber established by P.C. 1997 are amended by revoking section six thereof.

SCHEDULE—*Continued*

ORDERS AND REGULATIONS—*Continued*

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.	DEPARTMENT OF THE SECRETARY OF STATE.	P.C. No.	Date.	
1665	4/ 3/42	Administration by Custodian of property of persons of the Japanese race			The Regulations respecting the Administration by the Custodian of property of persons of the Japanese Race established by P.C. 1665 are amended by revoking subsection three of section twelve thereof and substituting the following therefor:— "12 (3) For the purposes of the control and management of such property by the custodian the Revised Regulations Respecting Trading with the Enemy (1943) or any act or regulation which may be substituted therefor, shall apply *mutatis mutandis* to the same extent as if the property belonged to an enemy within the meaning of the said Revised Regulations, Act or regulation'."
		as amended by:.....	2483	27/ 3/42	
			2541	30/ 3/42	
			3213	21/ 4/42	
			946	5/ 2/43	
469	19/ 1/43	Transfer to Custodian of property of Japanese evacuees			The Order in Council, P.C. 469, respecting the Transfer to the Custodian of the property of Japanese evacuees is amended by deleting all the words after the semicolon in the final paragraph of P.C. 469 and substituting the following therefor: 'and for the purpose of such liquidation, sale or other disposition, the Revised Regulations Respecting Trading with the Enemy (1943) or any Act or regulation which may be substituted therefor, shall apply *mutatis mutandis* as if the property belonged to any enemy within the meaning of the said Revised Regulations, Act or regulation'."
		as amended by:.....	271	23/ 1/47	
		DEPARTMENT OF TRANSPORT.			
133/510	26/ 1/44	Compensation to seamen (war damage to effects) Regulations 1939			
		as amended by:.....	127/1111	21/ 2/45	
			109/2100	28/ 3/45	
			148/5045	18/ 7/45	

SCHEDULE—*Concluded*

ORDERS AND REGULATIONS—*Concluded*

Orders in Council		Subject-Matter	Amending Orders in Council		Amendments
P.C. No.	Date.	DEPARTMENT OF TRANSPORT—*Concluded*	P.C. No.	Date.	
2245	23/ 3/42	To authorize the Chairman of the Board of Steamship Inspection to relieve any ship, from the obligation to comply with any of the provisions of Part VII of the Canada Shipping Act, excepting those provisions of the said Part relating to radio telegraph installations on ships.			
4306	17/ 6/41	To provide for permission to Canadian registered ships to clear on a voyage with Masters, Mates or engineers not holding appropriate certificates.			
		as amended by:.....	8995	18/11/41	
3396	9/ 8/46	Merchant Seamen Out-of-work Allowance Regulations.			

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 105.

An Act respecting Compensation for Government Employees.

AS PASSED BY THE HOUSE OF COMMONS, 31st MARCH, 1947.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

83045

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 105.

An Act respecting Compensation for Government Employees.

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 Government Employees Compensation Act, 1947.*

Definitions.

2. (1) In this Act, unless the context otherwise requires,

"accident."

(a) "accident" includes a wilful and an intentional act, not being the act of the employee, and a fortuitous event occasioned by a physical or natural cause;

"compensation."

(b) "compensation" includes medical and hospital expenses and any other benefits, expenses or allowances that are authorized by the *Workmen's Compensation Act* of the province in which the accident occurred or the industrial disease was contracted;

"employee."

(c) "employee" means any person in the service of His Majesty who is paid a direct wage or salary by or on behalf of His Majesty, and includes any member, officer or employee of any company, corporation, commission, board or agency established to perform a function or duty on behalf of the Government of Canada who is declared by order of the Governor in Council to be an employee subject to the provisions of this Act;

"industrial disease."

(d) "industrial disease" means any disease in respect of which compensation is payable under the *Workmen's Compensation Act* of the province in which such disease was contracted;

"Minister."

(e) "Minister" means the Minister of Transport; and

"province."

(f) "province" includes the Yukon Territory but not the Northwest Territories.

Explanatory Notes.

The purpose of the Bill is to revise the *Government Employees Compensation Act*, chapter 30 of the Revised Statutes of Canada, 1927, as amended by chapter 9 of the statutes of 1931, and to continue in statutory form the provisions of certain Orders in Council made under the *War Measures Act* extending the application of the *Government Employees Compensation Act*.

2. (1) *(a)* This is a new definition.

(b) This is existing paragraph *(b)* of section 2 with the addition of the words "or industrial disease was contracted."

(c) This definition of "employee" replaces in part existing paragraph *(a)* of section 2 which reads as follows:—

> "*(a)* 'employee' means and includes persons in the service of His Majesty who are paid a direct wage or salary by or on behalf of His Majesty, but does not include persons who are permanent members of the military, naval or air forces of Canada, and persons who are caused personal injury by or whose death results from accident while performing duties or services by virtue of being appointed, certificated or licensed by His Majesty or by a Minister of the Crown acting in any capacity other than on behalf of His Majesty, and which persons for such duties or services are renumerated otherwise than by a direct wage or salary by or on behalf of His Majesty."

Paragraphs *(d)*, *(e)* and *(f)* are new.

Persons excluded.

(2) This Act does not apply to any person who is a member of the Royal Canadian Navy, the Active Force of the Canadian Army, the Royal Canadian Air Force (Regular) or the Royal Canadian Mounted Police.

Compensation and persons eligible.

3. (1) An employee who is caused personal injury by accident arising out of and in the course of his employment or is disabled by reason of an industrial disease due to the nature of his employment, and the dependents of an employee whose death results from such an accident or industrial disease, shall, notwithstanding the nature or class of such employment, be entitled to receive compensation at the same rate as is provided for an employee, or a dependent of a deceased employee, of a person other than His Majesty, under the law of the province in which the accident occurred or industrial disease was contracted for determining compensation in cases of employees other than of His Majesty, and the right to and the amount of such compensation shall be determined subject to the above provisions under such law, and in the same manner and by the same board, officers or authority as that established by such law for determining compensation in cases of employees other than of His Majesty, or by such other board, officers, or authority, or by such court as the Governor in Council shall from time to time direct: Provided that the benefits of this Act shall apply to an employee of the Government railways who is caused personal injury by accident arising out of and in the course of his employment or is disabled by reason of an industrial disease due to the nature of his employment, and the dependents of such an employee whose death results from such an accident or industrial disease, to such extent only as the Workmen's Compensation Act of the province in which the accident occurred or industrial disease was contracted would apply to a person in the employ of a railway company or the dependents of such person under like circumstances.

Proviso.

Payable to persons determined by awarding authority.

(2) Any compensation awarded to any employee or the dependents of any deceased employee by any board, officer or authority, or by any court, under the authority of this Act, shall be paid to such employee or dependents or to such person as the board, officer or authority or the court may direct, and the said board, officer, authority and court shall have the same jurisdiction to award costs as in cases between private parties is conferred by the law of the province where the accident occurred or industrial disease was contracted.

Costs.

Compensation or costs payable out of Consolidated Revenue Fund.

(3) Any compensation or costs awarded under this Act may be paid by the Minister of Finance out of any unappropriated moneys in the Consolidated Revenue Fund of Canada, or the Minister of Finance may from time to time take such amount of money as may be authorized by the

(2) This is a new subsection replacing in part existing paragraph *(a)* of section 2.

3. (1) This corresponds to existing section 3 (1) extended to cover industrial diseases. Order in Council P.C. 5772 of August 28, 1945, made under the *War Measures Act* extended the *Government Employees Compensation Act* to cover industrial diseases.

Subsections (2), (3) and (4) correspond to existing subsections (2), (3) and (4) with minor changes in wording.

Governor in Council from the Consolidated Revenue Fund and deposit such money with the board, officers, authority or court authorized by the law of any province or under this Act to determine compensation cases, from which deposits such board, officers, authority or court may pay any compensation and costs awarded under this Act.

General administration expenses.

(4) In any province where the general administration expenses of maintaining such board, officers, authority or court are paid by the province or by contributions from employers, or by both, the Minister of Finance may pay out of any unappropriated moneys in the Consolidated Revenue Fund of Canada such portion of such expenses as is fair and reasonable and is authorized by the Governor in Council.

Compensation to employee of Prince Edward Island.

4. (1) Where an employee is caused personal injury or is killed by accident arising out of and in the course of his employment, or is disabled or his death is caused by an industrial disease due to the nature of his employment, while employed in the province of Prince Edward Island, such accident or industrial disease shall be deemed for the purposes of this Act to have occurred or been contracted, as the case may be, in the province of New Brunswick, and the right to and the amount of the compensation shall be determined under the law of the province of New Brunswick by such court, board, officers or other authority as the Governor in Council shall from time to time appoint.

Payable to persons determined by awarding authority.

(2) Any compensation awarded to any employee or the dependents of any deceased employee under this section shall be paid to such employee or dependents or to such person as the court, board, officers or other authority awarding such compensation directs, and the said court, board, officers or other authority shall have like jurisdiction respecting the awarding of compensation under this section as the Workmen's Compensation Board of the province of New Brunswick has under the *Workmen's Compensation Act* of that province.

Appeal.

(3) An appeal shall lie from the decision of any board, officers or other authority determining the right to and the amount of compensation payable under this section to a judge of the Supreme Court of Judicature of Prince Edward Island sitting without a jury whose decision shall be final, but no appeal shall lie from the decision of a judge in the first instance.

Remuneration and expenses of appointed authority.

(4) The board, officers or other authority appointed under this section may be paid such remuneration and expenses as the Governor in Council may fix, and such remuneration and expenses may be paid by the Minister of Finance out of any unappropriated moneys in the Consolidated Revenue Fund of Canada.

4. Subsections (1), (2), (3) and (4) correspond to existing subsections (1), (2), (3) and (4) of section 4, revised to conform with revision made in section 3 and with minor changes in wording.

Northwest Territories.

5. Where an employee ordinarily resident in the Northwest Territories is caused personal injury or is killed by accident arising out of and in the course of his employment, or is disabled or his death is caused by an industrial disease due to the nature of his employment, while employed in the Northwest Territories, such accident or industrial disease shall for the purposes of this Act be deemed to have occurred or been contracted in the Yukon Territory.

Resident of a province while employed in Yukon Territory or Northwest Territories.

6. Where an employee ordinarily resident in a province, other than the Yukon Territory, is caused personal injury or is killed by accident arising out of and in the course of his employment, or is disabled or his death is caused by an industrial disease due to the nature of his employment, while employed in the Yukon Territory or the Northwest Territories, such accident or industrial disease shall for the purposes of this Act be deemed to have occurred or been contracted in the province in which the employee was ordinarily resident.

Person employed outside Canada.

7. Where an employee, other than a person engaged locally outside of Canada, is caused personal injury or is killed by accident arising out of and in the course of his employment, or is disabled or his death is caused by an industrial disease due to the nature of his employment, while employed outside of Canada, such accident or industrial disease shall for the purpose of this Act be deemed to have occurred or been contracted in the province or in the Northwest Territories, as the case may be, in which the employee was ordinarily resident immediately prior to his entering upon such employment.

Disability or death from pulmonary tuberculosis contracted in Government operated hospital or sanatorium.

Employee a nurse in the field.

8. The Governor in Council may make regulations prescribing conditions under which compensation shall be payable, the amount of compensation payable and the manner in which such compensation shall be determined, where an employee is disabled or his death caused by pulmonary tuberculosis due to the nature of his employment and contracted while employed in a hospital or sanatorium operated by the Government of Canada wherein tuberculosis patients are treated, or while employed as a nurse in the field and exposed to this disease, and such disease is not an industrial disease for which compensation is authorized in similar circumstances in the case of an employee other than of His Majesty under the law of the province or the Northwest Territories, as the case may be, in which such tuberculosis was contracted, and compensation shall be payable in accordance with such regulations.

5. This section is new and is designed to provide compensation for employees residing in the Northwest Territories. Order in Council P.C. 4599 of July 10, 1945, made under the *War Measures Act*, extended the application of the *Government Employees Compensation Act* to cover employees in the Northwest Territories.

6. This section is new and is designed to give statutory effect to certain provisions of Order in Council P.C. 4599 of July 10, 1945, which covers cases of employees ordinarily resident in a province who are injured by accident while performing work in the Yukon or Northwest Territories.

7. This section is new and is designed to continue in statutory form the provisions of various Orders in Council made under the *War Measures Act* providing for payment of workmen's compensation to employees suffering accidents or contracting industrial diseases outside of Canada.

8. This section is new. P.C. 5772 of August 28, 1945, made under the *War Measures Act*, covered pulmonary tuberculosis in British Columbia and this section makes provision for compensation in cases of pulmonary tuberculosis contracted in any part of Canada under the circumstances described in the section.

Claim and action against person other than His Majesty.

9. (1) Where an accident happens to an employee in the course of his employment under such circumstances as entitle him or his dependents to an action against some person other than His Majesty the employee or his dependents if entitled to compensation under this Act may claim compensation or may bring such action.

Where less recovered than entitlement difference payable as compensation.

(2) If an action is brought and less is recovered and collected than the amount of the compensation to which the employee or his dependents are entitled under this Act the difference between the amount recovered and collected and the amount of such compensation shall be payable as compensation to such employee or his dependents.

Election to claim under Act, then subrogation of rights to His Majesty.

(3) If the employee or his dependents elect to claim compensation under this Act His Majesty shall be subrogated to the rights of the employee or his dependents and may maintain an action in his or their names or in the name of His Majesty against the person against whom the action lies and any sum recovered shall be paid into the Consolidated Revenue Fund of Canada.

Notice of election.

(4) Notice of the election shall be given within three months after the happening of the accident, or in case it results in death, within three months after the death, or within such longer period either before or after the expiration of such three months as may be allowed by the board, officers or authority having power to determine the right to and the amount of the compensation under this Act.

No right of claim against His Majesty.

(5) No employee or dependent of such employee shall have a claim against His Majesty or any officer, servant or agent of His Majesty, except for compensation under this Act, in any case where an accident happens to such employee in the course of his employment under such circumstances as entitle him or his dependents to compensation under this Act.

Payment of award in respect of accident or disease incurred prior to this Act.

10. (1) Where any compensation or costs were awarded or became payable to any person or the dependents of a deceased person in respect of an accident or industrial disease which occurred or was contracted prior to the coming into force of this Act under any Act of the Parliament of Canada or order or regulation made thereunder authorizing the payment of compensation or costs to such person or dependents in the event of injury or death by accident, or disablement or death resulting from an industrial disease, such compensation or costs may be paid by the Minister of Finance out of any unappropriated moneys in the Consolidated Revenue Fund of Canada.

Application of *Interpretation Act*, R.S., c. 1.

(2) For the purposes of section nineteen of the *Interpretation Act* where any statute, order or regulation referred to in subsection one of this section is repealed or revoked

9. This section is new and corresponds to relative provisions of provincial Workmen's Compensation Acts respecting election and subrogation.

10. This section is new. Subsection (1) is designed to provide general authority for payment from the Consolidated Revenue Fund of awards of compensation made in respect of any accident or industrial disease under any Order in Council made under the *War Measures Act* extending the application of the *Government Employees Compensation Act.*

Subsection (2) provides for continuation under the Act of all proceedings commenced under any Order in Council made under the *War Measures Act* and the preservation of any rights acquired thereunder.

or expires, such statute, order or regulation shall be deemed to be repealed or revoked, as the case may be, and this Act shall be deemed to be substituted therefor.

Regulations.

11. (1) Subject to the approval of the Governor in Council, the Minister may make regulations for carrying the purposes and provisions of this Act into effect.

Publication.

(2) No regulation made under subsection one of this section shall have effect until it is published in the *Canada Gazette*.

Employer contribution.

12. The Minister may from time to time require any company, corporation, commission, board or agency, the employees of which are subject to the provisions of this Act, to pay such percentage of payroll or such other rate or such specific sum as he may deem sufficient to pay the compensation during the current year in respect of injuries to such employees and to pay such proportion of the expenses of administering this Act as the Minister may determine and to maintain a reserve fund to pay the compensation payable in future years in respect of claims of such employees arising under this Act.

Coming into force.

13. This Act shall come into force on the first day of April, one thousand nine hundred and forty-seven.

Repeal.

14. The *Government Employees Compensation Act*, chapter thirty of the Revised Statutes of Canada, 1927, is repealed.

11. This corresponds to existing section 4 (5) and provides for publication in the *Canada Gazette*.

12. This section is new and gives the Minister power to require government companies, corporations, commissions, boards and agencies to pay the costs of compensation for their employees and also a proportion of the expenses of administering the Act.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 107.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1948.

AS PASSED BY THE HOUSE OF COMMONS, 28th MARCH, 1947.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

85416

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 107.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1948.

MOST GRACIOUS SOVEREIGN,

Preamble.

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

Short title.

1. This Act may be cited as *The Appropriation Act, No. 1, 1947.*

$190,921,733.56 granted for 1947-48.

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 ninety million, nine hundred and twenty-one thousand, seven hundred and thirty-three dollars and fifty-six cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-seven, to the thirty-first day of March, one thousand nine hundred and forty-eight, not otherwise provided for, and being one-sixth of the amount of each of the items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-eight, as laid before the House of Commons at the present session of Parliament.

$1,246,374.91 granted for 1947-48.

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

$1,016,666.66 granted for 1947-48

4. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor by section two of this Act, a sum not exceeding in the whole one million, sixteen thousand, six hundred and sixty-six dollars and sixty-six cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-seven, to the thirty-first day of March, one thousand nine hundred and forty-eight, not otherwise provided for, and being one-sixth of the amount of each of the several items to be voted set forth in Schedule B to this Act.

Power to raise sums required for redeeming loans or obligations. 1931, 27.

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, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money as may be required for paying or redeeming loans or obligations of Canada maturing or callable in the fiscal year ending March 31, 1948.

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.

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 next session of Parliament.

SCHEDULE A

Based on the Main Estimates, 1947-48. The amount hereby granted is $1,246,374.91, being one-twelfth of the amount of each item in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1948, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	EXPERIMENTAL FARMS SERVICE		
15	Branch Farms and Stations and Illustration Stations	2,869,586 00	
	Production Service		
19	Live Stock and Poultry	979,111 00	
			3,848,697 00
	LEGISLATION		
	The Senate		
120	General Administration	269,088 00	
	The House of Commons		
123	General Administration—Estimates of the Clerk	645,350 00	
124	Estimates of the Sergeant-at-Arms	421,800 00	
	General		
127	Printing of Parliament, including salaries of staff of the Joint Distribution Office	120,000 00	
			1,456,238 00
	MINES AND RESOURCES		
	Mines and Geology Branch		
137	Geological Surveys	612,700 00	
138	Topographical Surveys, including expenses of the Geographic Board of Canada	793,976 00	
	Surveys and Engineering Branch		
160	Dominion Observatory, Ottawa	156,730 00	
162	Dominion Water and Power Bureau	298,760 00	
163	To provide for studies and surveys of the Columbia River Watershed in Canada	280,000 00	
165	To provide for the construction in the Snare River Drainage Basin, Northwest Territories, of a combined storage and hydro-electric development	1,500,000 00	
175	Legal Surveys and Map Service	372,014 00	
			4,014,180 00

SCHEDULE A—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRADE AND COMMERCE		
	Foreign Trade Services		
384	Trade Commissioner Service	1,746,710 00	
	Standards Division		
387	Electricity and Gas Inspection Services	368,291 00	
389	Weights and Measures Inspection Services	523,583 00	
			2,638,584 00
	Demobilization and Reconversion Services		
	AGRICULTURE		
485	Agricultural Prices Support Act, 1944	2,030,500 00	
489	Agricultural Supplies Board—Fertilizers and Pesticides Administrator	968,300 00	
			2,998,800 00
			*14,956,499 00

* Net total, $1,246,374.91

SCHEDULE B

Based on the Supplementary Estimates, 1947-48. The amount hereby granted is $1,016,666.66, being one-sixth of the amount of each item in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1948, and the purpose for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	SPECIAL		
609	Agricultural Products Act—To provide for losses incurred in respect of the purchase, sale and export of agricultural products under the Agricultural Products Act, including authority for the Minister of Finance, at the request of the Minister of Agriculture, from time to time, to pay amounts in the aggregate, not exceeding $40,000,000 out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances	100,000 00	
610	To authorize and provide for payment of subsidies on oats and barley used as feed for live stock under such regulations as may be approved by the Governor in Council	6,000,000 00	
			*6,100,000 00

* Net total, $1,016,666.66

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 108.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1947.

AS PASSED BY THE HOUSE OF COMMONS, 28th MARCH, 1947.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
85758 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 108.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1947.

MOST GRACIOUS SOVEREIGN,

Preamble.

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

Short title.

1. This Act may be cited as *The Appropriation Act, No. 2, 1947.*

$55,839,512.54 granted for 1946-47.

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

Account to be rendered in detail.

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

SCHEDULE.

Based on Further Supplementary Estimates, 1946–47, the amount hereby granted is $55,839,512.54.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1947, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	ADMINISTRATIVE SERVICE		
611	Departmental Administration—Further amount required	3,200 00	
612	Publicity and Extension Division—Further amount required	3,500 00	
613	Contribution to the International Institute of Agriculture	76,000 00	
	SCIENCE SERVICE		
614	Science Service Administration—Further amount required	3,250 00	
	MARKETING SERVICE		
615	Fruit, Vegetables and Maple Products and Honey—Further amount required	50,000 00	
	SPECIAL		
616	Prairie Farm Assistance Act Administration—Further amount required	42,500 00	
			178,450 00
	CIVIL SERVICE COMMISSION		
617	Salaries and Contingencies of the Commission, including the Chairman of the Civil Service Commission and two Civil Service Commissioners at the rate of $1,000 each, per annum, additional to Chap. 22, R.S.C. 1927 and item 40 of Schedule A to the Appropriation Act No. 6, 1946, for the period January 1, 1947 to March 31, 1947—Further amount required	.....	750 00
	EXTERNAL AFFAIRS		
618	Departmental Administration—Further amount required	68,500 00	
619	Passport Office Administration—Further amount required	20,000 00	
620	Canadian Representation at forthcoming International Conferences—Further amount required	125,000 00	
	CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS		
621	Commonwealth Communications Council	6,100 00	
622	United Nations Organization Working Capital Fund	201,000 00	
623	International Labour Organization	170,000 00	
624	Educational, Scientific and Cultural Organization of the United Nations	256,000 00	
625	International Commission on Air Navigation—Further amount required	2,400 00	
626	Comité Internationale Technique d'Experts Juridiques Aeriens	1,200 00	
267	Inter-Allied Reparations Agency—Further amount required	19,000 00	
628	Intergovernmental Committee on Refugees	8,400 00	
			877,600 00

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	FINANCE		
	SPECIAL		
629	To provide for deficits on certain accounts of the Canadian Wheat Board, pursuant to guarantees given by the Government of Canada, as detailed in the Estimates.....	.....	20,562,264 11
	INSURANCE		
630	Expenses of work in the interests of Fire Prevention—Further amount required.....	.....	500 00
	LABOUR		
631	Annuities Act—To authorize payment from the Government Annuities Fund to the original purchaser of all payments received for the purchase of Canadian Government Annuity Contract No. 38420 together with interest thereon at 3% per annum for cancellation of said contract.....	1 00	
	UNEMPLOYMENT INSURANCE ACT, 1940		
632	Government's Contribution to Unemployment Insurance Fund —Further amount required.....	2,700,000 00	2,700,001 00
	LEGISLATION		
	THE SENATE		
633	General Administration—Further amount required.....	5,000 00	
	HOUSE OF COMMONS		
634	General Administration—Estimates of the Clerk—Further amount required.....	71,500 00	
635	Estimates of the Sergeant-at-Arms—Further amount required.	34,000 00	
636	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 Order of the House, 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 amendment thereto. Payments to be made as the Treasury Board may direct—Further amount required.....	2,125 00	
	GENERAL		
637	Printing of Parliament, including salaries of staff of Joint Distribution Office—Further amount required.....	80,000 00	192,625 00
	MINES AND RESOURCES		
	LANDS, PARKS AND FORESTS BRANCH		
	Government of the Northwest Territories— Airports, Roads, Buildings and Water Systems—Construction and Improvements—		
638	Buildings—Further amount required.....	.....	27,400 00

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	NATIONAL HEALTH AND WELFARE		
	NATIONAL HEALTH BRANCH		
639	Treatment of Sick Mariners—Further amount required	.....	30,000 00
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
640	Ports, Outports and Preventive Stations, including pay for overtime of officers notwithstanding anything in the Civil Service Act, and temporary buildings and rentals—Further amount required	211,000 00	
	TAXATION DIVISION		
641	District Offices—Further amount required	191,000 00	402,000 00
	POST OFFICE		
642	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices—Further amount required	150,000 00	
643	Inspection and Investigation—Further amount required	30,000 00	
644	Railway Mail Service—Further amount required	250,000 00	430,000 00
	PUBLIC ARCHIVES		
645	General Administration and Technical Services—Further amount required	.....	7,270 00
	PUBLIC PRINTING AND STATIONERY		
646	Canada Gazette—Further amount required	15,000 00	
647	Printing and Binding Official Publications for sale and distribution to Departments and the Public—Further amount required	30,000 00	45,000 00
	PUBLIC WORKS		
648	Departmental Administration—Further amount required	4,000 00	
	CHIEF ARCHITECT'S BRANCH		
649	Branch Administration—Further amount required	3,000 00	
650	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.—Further amount required	100,000 00	
	Construction, Repairs and Improvements of Public Buildings		
	Nova Scotia		
651	Brooklyn—Postal Accommodation	4,500 00	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Concluded*		
	CHIEF ARCHITECT'S BRANCH—*Concluded*		
	Construction, Repairs and Improvements—Public Buildings—*Concluded*		
	Ontario		
652	Toronto—Purchase of building for Department of Transport...	30,000 00	
	CHIEF ENGINEER'S BRANCH		
	Maintenance and Operation of Graving Docks, Locks and Dams, etc.		
653	Snagboats—Further amount required.....	17,200 00	
	Construction, Repairs and Improvements—Harbours and Rivers		
	Nova Scotia		
654	Digby—Repairs to Piers—Further amount required.....	1,300 00	
	Louisburg—Towards construction of wharf.....	15,000 00	
	Prince Edward Island		
655	Charlottetown—Towards wharf reconstruction and improvements—Further amount required.....	50,000 00	
	Rocky Point—Wharf reconstruction—Further amount required.	4,800 00	
	Quebec		
656	Matane—Retaining wall.....	10,800 00	
	Manitoba		
657	Mill Creek—Towards reconstruction of dam.....	3,600 00	
	Selkirk—Towards wharf reconstruction—Further amount required.....	50,000 00	
	British Columbia and Yukon		
658	Kaslo—Wharf repairs.....	2,000 00	
	North Galiano—Wharf—Further amount required.....	3,500 00	
	Ucluelet West—Wharf Improvements—Further amount required.....	2,200 00	
	TELEGRAPH BRANCH		
	Telegraph and Telephone Services—Operation and Maintenance		
659	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work—Further amount required.....	12,000 00	
	Reconstruction, Repairs and Improvements		
660	Leamington—Pelee Island, Ontario—Payment for radiotelephone equipment supplied in 1940-41.....	6,200 00	
661	Whitefish Falls—Killarney, Ontario—Reconstruction of telephone line.....	9,000 00	
662	Maritime Provinces and Lower St. Lawrence—Further amount required.....	9,600 00	
			338,700 00

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	ROYAL CANADIAN MOUNTED POLICE		
	PENSIONS AND OTHER BENEFITS		
663	To compensate members of The Royal Canadian Mounted Police for injuries received in the performance of duty—Further amount required	.....	240 00
	SECRETARY OF STATE		
664	Departmental Administration—Further amount required	22,875 00	
665	Naturalization Branch—Further amount required	11,185 00	
666	Canada Temperance Act—Further amount required	3,750 00	
667	Canadian Citizenship Branch—Further amount required	1,892 00	
	PATENT AND COPYRIGHT OFFICE		
668	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Office for the Protection of Literary and Artistic Works—Further amount required	200 00	
			39,902 00
	TRADE AND COMMERCE		
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
	Eastern Local Services		
669	Campobello, N.B., and Lubec, Maine, service between—Further amount required	2,000 00	
	Chester and Tancock Island, winter service between—Further amount required	200 00	
	Deer Island, Campobello Island and St. Andrews, N.B., service between	500 00	
	CANADIAN GOVERNMENT TRAVEL BUREAU		
670	To assist in promoting Tourist Business in Canada—Further amount required	175,000 00	
			177,700 00
	TRANSPORT		
	MARINE SERVICE		
671	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs—Further amount required	141,219 14	
672	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers—Further amount required	14,400 00	
673	Administration of Pilotage, including authority for temporary recoverable advances to certain Pilotage Districts—Further amount required	14,075 00	
674	To provide for Canada's share of the cost of the North Atlantic Ice Patrol—Further amount required	1,000 00	
675	Miscellaneous Services relating to Navigation and Shipping—Further amount required	2,000 00	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRANSPORT—*Concluded*		
	RAILWAY SERVICE		
676	Straits of Canso—Surveys and Investigations—Further amount required	7,000 00	
	Maritime Freight Rates Act—		
677	Additional amount in excess of the sum of $3,042,000 already appropriated, to authorize and to provide for the payment from time to time during the fiscal year 1946–47 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1946 under the tariffs approved on the Eastern Lines (as referred to in section 2 of the said Act) of the Canadian National Railways—Further amount required	867,878 07	
678	Additional amount in excess of the sum of $900,000 already appropriated, to authorize and provide for the payment from time to time during the fiscal year 1946–47, of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in section 9 of the said Act) on all traffic moved during the calendar year 1946 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including Fredericton and Grand Lake Coal and Railway Company, and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Company—Further amount required	100,000 00	
	GENERAL		
679	To enable contra adjustment to be made in the Department of Transport Stores Account and prior years' Casual Revenue Account in respect of certain items taken to account in the original inventory of Department of Transport Stores and subsequently determined as being of no value for purposes of the Department of Transport Stores Account	108,120 29	
			1,255,692 50
	VETERANS AFFAIRS		
	Canadian Pension Commission—		
680	Administration Expenses, including the Chairman of the Canadian Pension Commission at the rate of $1,000 per annum and the Deputy Chairman at the rate of $500 per annum additional to chapter 62, Statutes of 1946, for the period January 1, 1947 to March 31, 1947—Further amount required	.....	375 00

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	GOVERNMENT OWNED ENTERPRISES		
	DEFICITS		
	TRANSPORT		
681	Additional amount in excess of the sum of $707,000 already appropriated, to provide for the payment during the fiscal year 1946-47 to the Canadian National Railway Company (hereinafter called the National Company) upon application approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance, and to be applied by the National Company in payment of the deficit (certified by the Auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1946—Further amount required	180,964 25	
682	Amount required to provide for the payment during the fiscal year 1946-47 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) arising in the calendar year 1946, but not including amounts charged to Proprietor's Equity of the National Railway System as defined in Chapter twenty-two of the Statutes of Canada, 1937: Canadian National Railways, exclusive of Eastern Lines ..... $1,300,020 24 Eastern Lines 7,661,550 25	8,961,570 49	
	NATIONAL HARBOURS BOARD		
683	To provide for payment to National Harbours Board, of the amounts hereinafter set forth, to be applied in payment of the deficits (exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1946, in the operation of the following harbours: Quebec ..... 13,951 44 Churchill—Further amount required 16,081 11		9,172,567 29
	Total, Normal Services	.....	36,439,036 90
	DEMOBILIZATION AND RECONVERSION		
	FINANCE		
	Wartime Prices and Trade Board—		
684	Commodity Prices Stabilization Corporation—Further amount required	10,000,000 00	
685	Canadian Wool Board Limited	540,673 64	
686	Advances to Canadian Wheat Board for payments to millers and other manufacturers of wheat products—Further amount required	8,000,000 00	
687	To approve the transfer to the Italian Government, in consideration of it undertaking to redeem Allied military lire issued to the Canadian Forces, of an amount of $3,900,000, out of the total credited to the Allied Military Lire Suspense Account pending redemption of, or settlement for, lire received from the Allied Control Commission, credits to the said account having already been charged as expenditures on Canadian Forces under War Approrpriation Acts, and to approve the closing out of the said account and the transfer of the remaining balance therein to the Consolidated Revenue Fund as refund of previous years' war expenditures.	1 00	18,540,674 64

SCHEDULE—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	DEMOBILIZATION AND RECONVERSION		
	LABOUR		
	Vocational Training—		
688	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years—Further amount required	750,000 00	
689	To provide for transportation expenses incurred by members of the Armed Forces who were granted harvest leave under authority of P.C. 96/7505 of September 17, 1944	2,000 00	
	UNEMPLOYMENT INSURANCE COMMISSION		
690	General Labour Transference to Industries and Agriculture—Further amount required	100,000 00	852,000 00
	PRIVY COUNCIL OFFICE		
691	Statutory Orders and Regulations—Administration—Further amount required		1,000 00
	TRANSPORT		
692	To provide for facilities and operations under the Administration of the Director of Merchant Seamen, and to authorize payment to the Unemployment Insurance Fund of contributions to cover certain Merchant Seamen entitled to the benefit of Part IV of the Unemployment Insurance Act, 1946, under regulations approved by the Governor in Council and as provided in Item 620 of the Main Estimates—Further amount required	1 00	
	MARINE SERVICE		
693	To provide for payment to the Consolidated Revenue Fund of an amount granted to Patrick Edward Myrick, under the Government Employees' Compensation Regulations (1942) Newfoundland	3,800 00	
	GENERAL		
	NATIONAL HARBOURS BOARD		
	Halifax Harbour—		
694	Reconstruction of Immigration Quarters in Shed 21—Further amount required	3,000 00	6,801 00
	Total Demobilization and Reconversion Services		19,400,475 64
	Total		55,839,512 54

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 133.

An Act to amend the Criminal Code. (Illegal Organizations).

First reading, March 31st, 1947.

Bill 132
Out of Print
See: Senate bill F

Mr. LACROIX.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
85411 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 133.

R.S., c. 36; 1930, c. 11; 1931, c. 28; 1932, cc. 7, 8, 9, 28; 1932-33, cc. 25, 53; 1934, cc. 11, 47; 1935, cc. 36, 56; 1936, c. 29; 1938, c. 44; 1939, c. 30; 1943-44, c. 23; 1944-45, c. 35; 1946, cc. 5, 20.

An Act to amend the Criminal Code. (Illegal Organizations).

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

1. The *Criminal Code*, chapter thirty-six of the Revised Statutes of Canada, 1927, is amended by inserting therein the following section:—

Illegal organizations.

"**98.** (1) The Communist Party of Canada, the Labor-Progressive Party of Canada and any association, society, group or organization having similar aims or purposes are declared to be, and shall be deemed to be illegal organizations: Provided that no association, society, group or organization, except the Communist Party of Canada, and the Labor-Progressive Party shall be deemed to be an illegal organization unless the Governor in Council has, by notice published in the *Canada Gazette*, declared the said association, society, group or organization to be an illegal association within the meaning of this section.

Proviso.

Members guilty of an offence.

(2) Every person who, after the coming into force of this section or after the publication in the *Canada Gazette* of the notice mentioned in section one of this section, as the case may be, continues to be or becomes an officer or member of such an illegal organization, or professes to be such, or who advocates or defends the acts, principles or policies of such illegal organization shall be guilty of an offence under this section and liable to a fine not exceeding five thousand dollars or to imprisonment for not more than twenty years, or to both such fine and such imprisonment.

Penalty.

Evidence of membership.

(3) In any prosecution under this section, if it is proved that the person charged has

(a) attended meetings of an illegal organization; or

Explanatory Note.

The Communist Party of Canada and the Labor-Progressive Party of Canada and organizations with similar objectives and advocating the use of similar means of overthrowing constituted authority as developed in Canada under our Constitution are a menace to the safety of the State and should be outlawed by adequate provision of the *Criminal Code*. The Government, with the approval of Parliament, thought it necessary and expedient for the safety of the State to outlaw the Communist Party during the war. Such organizations constitute a great threat to the safety of our national institutions in peace time and should be suppressed in like manner. With this object in view it is proposed by this Bill to declare the named Parties, illegal organizations, under the *Criminal Code*.

(b) distributed literature of an illegal organization by circulation through the mails of the Post Office of Canada, or otherwise; or

(c) knowingly permitted, as the owner, lessee, agent or superintendent of any building, room, premises or place, any meeting of an illegal organization;

it shall be *prima facie* evidence that said person is a member of such illegal organization.

Property may be seized and forfeited.

(4) Any property, real or personal, belonging or suspected of belonging to such illegal organization, or held or suspected to be held by any person for or on behalf thereof may, without warrant, be seized or taken possession of by any person thereunto authorized by the Commissioner of the Royal Canadian Mounted Police, and may thereupon be forfeited to His Majesty.

Disqualification as to House and Senate.

(5) No person who is a member of an illegal organization shall be eligible to be a candidate to serve as a member of the House of Commons nor to sit as a member of the Senate or House of Commons."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 154.

An Act to amend the Supreme Court Act.

First reading, April 24, 1947.

MR. JAENICKE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

87474

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA

BILL 154.

An Act to amend the Supreme Court Act.

R.S., c. 35; 1928, c. 9; 1929, c. 58; 1930, c. 44; 1937, c. 42.

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

1. Section fifty-four of the *Supreme Court Act*, chapter thirty-five of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Court to have ultimate appellate jurisdiction.

"**54.** (1) The Supreme Court shall have, hold and exercise exclusive ultimate appellate civil and criminal jurisdiction within and for Canada; and the judgment of the Court shall, in all cases, be final and conclusive.

Abolition of appeals to His Majesty in Council.

(2) Notwithstanding any royal prerogative or anything contained in any Act of the Parliament of the United Kingdom or any Act of the Parliament of Canada or any Act of the legislature of any province of Canada or any other statute or law, no appeal shall lie or be brought from any court now or hereafter established within Canada to the Judicial Committee of the Privy Council or any court of appeal, tribunal or authority by which, in the United Kingdom, appeals or petitions to His Majesty in Council may be heard or ordered to be heard.

Judicial Committee Acts 1833 and 1844, repealed (3 and 4 W. IV, c. 41, and 8 V., c. 69).

(3) *The Judicial Committee Act, 1833*, chapter forty-one of the statutes of the United Kingdom of Great Britain and Ireland, 1833, and *The Judicial Committee Act, 1844*, chapter sixty-nine of the statutes of the United Kingdom of Great Britain and Ireland, 1844, and all orders, rules or regulations made under the said Acts are hereby repealed in so far as the same are part of the law of or applicable to Canada."

Explanatory Notes.

On the 13th January, 1947, the Judicial Committee of the Privy Council decided that the Dominion Parliament may, in the exercise of the wide amplitude of power conferred by section 101 of the *British North America Act*, vest the Supreme Court of Canada with final and exclusive civil and appellate jurisdiction within and for Canada and may accordingly deny any appeal to His Majesty in Council either from the Supreme Court or from any Provincial Court and regardless of whether the matter in question is within the exclusive legislative authority of the Dominion or of the provincial Legislatures.

The purpose of the present Bill is to give effect to the decision of the Privy Council mentioned above and also to a previous decision respecting appeals in criminal matters, viz: British Coal Corporation v. The King in 1935.

Section 54 of the *Supreme Court Act* at present reads as follows:—

> "**54.** The judgment of the Court shall, in all cases, be final and conclusive, and no appeal shall be brought from any judgment or order of *the* Court to any court of appeal *established by the Parliament of Great Britain and Ireland*, by which appeals or petitions to His Majesty in Council may be ordered to be heard, *saving any right which His Majesty may be graciously pleased to exercise by virtue of His Royal prerogative.*"

The right of appeal to His Majesty in Council has been regulated in certain statutes of the Parliament of the United Kingdom of Great Britain and Ireland, of which two are important: The Judicial Committee Act, 1833 (3 and 4, W. 4, c. 41), and The Judicial Committee Act, 1844 (7 and 8 Vict., c. 69).

The Act of 1833 recites that

> "from the decisions of various courts of judicature in the East Indies and in the Plantations, Colonies and other Dominions of His Majesty abroad, an appeal lies to His Majesty in Council."

and proceeds to regulate the manner of such appeal.

The Act of 1844 recites that

> "the Judicial Committee, acting under the authority of the said Acts (the Act of 1833 and an amending Act) hath been found to answer well the purposes for which it was so established by Parliament, but it is found necessary to improve its proceedings in some respects for the better despatch of business and expedient also to extend its jurisdiction and powers."

Rights saved.

2. Nothing in this Act shall affect any action, proceeding or reference pending in any Court in Canada at the date of the coming into force of this Act.

The first section of the Act of 1844 enacts that it shall be competent to Her Majesty by general or special Order in Council to

"provide for the admission of any appeal or appeals to Her Majesty in Council from any judgments, sentences, decrees or orders of any Court of justice within any British Colony or Possession abroad."

This Bill is in accordance with the decisions of the Privy Council, above referred to, which themselves were based on the provisions of the Statute of Westminster, 1931 (22 Geo. V, c. 4), sections two and three, which read as follows:—

"**2.** (1) The Colonial Laws Validity Act, 1865, shall not apply to any law made after the commencement of this Act by the Parliament of a Dominion.

(2) No law and no provision of any law made after the commencement of this Act by the Parliament of a Dominion shall be void or inoperative on the ground that it is repugnant to the law of England, or to the provisions of any existing or future Act of Parliament of the United Kingdom, or to any order, rule or regulation made under any such Act, and the powers of a Parliament of a Dominion shall include the power to repeal or amend any such Act, order, rule or regulation in so far as the same is part of the law of the Dominion.

3. It is hereby declared and enacted that the Parliament of a Dominion has full power to make laws having extra-territorial operation."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 176.

An Act to amend The National Housing Act, 1944.

First reading, May 1, 1947.

MINISTER OF RECONSTRUCTION AND SUPPLY.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

86622

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA

BILL 176.

An Act to amend The National Housing Act, 1944.

1944-45, c. 46; 1945 (2nd Sess.) c. 26; 1946, c. 61.

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

1. Section three of *The National Housing Act, 1944*, chapter forty-six of the statutes of 1944-45, as enacted by section six of chapter sixty-one of the statutes of 1946, is repealed and the following substituted therefor:—

Powers of approved lending institution to loan on first mortgage.

"**3.** Notwithstanding any restrictions on its power to lend money contained in any other statute or law, any approved lending institution subject to the jurisdiction of Parliament, may lend on the security of a first mortgage or hypothec in favour of His Majesty and the lending institution jointly, pursuant to the provisions of Parts I, II and III of this Act, an amount not exceeding the maximum proportion of the lending value of a house specified in paragraph *(c)* of subsection two and subsection five of section four of this Act, or of the lending value of a rental housing project specified in paragraph *(b)* of subsection two and subsection four of section eight of this Act, or an amount not exceeding the maximum specified in paragraphs *(c)* and *(d)* of subsection two of section fourteen of this Act, and to protect the mortgage security the said lending institution and the Corporation may join in making supplementary joint loans to the borrower and in taking such other measures and steps as may be required in accordance with normal mortgage practice to safeguard the interests of His Majesty and the said lending institution".

2. The said Act is further amended by adding thereto, immediately after section three A thereof, the following section:—

Explanatory Notes.

1. The words "and subsection five" have been added to the existing section 3 of the Act by this amendment because section 4 of the Bill adds a new subsection (5) to the present section 4 of the Act which affects the amount of a joint loan in which an insurance company is authorized to participate. Section 3 presently reads as follows:—

"**3.** Notwithstanding any restrictions on its power to lend money contained in any other statute or law, any approved lending institution subject to the jurisdiction of Parliament may lend on the security of a first mortage or hypothec in favour of His Majesty and the lending institution jointly pursuant to the provisions of Parts I, II and III of this Act, an amount not exceeding the maximum proportion of the lending value of a house specified in paragraph *(c)* of subsection two of section four of this Act or of the lending value of a rental housing project specified in paragraph *(b)* of subsection two of section eight of this Act, or an amount not exceeding the maximum specified in paragraphs *(c)* and *(d)* of subsection two of section fourteen of this Act, and to protect the mortgage security, the said lending institution and the Corporation may join in making supplementary joint loans to the borrower and in the taking of such other measures and steps as may be required in accordance with normal mortgage practice to safeguard the interests of His Majesty and the said lending institution".

2. New. This new section empowers the Corporation to execute documents affecting the land under its control, and in particular conveyances. This section avoids the cumbersome procedure of effecting a grant by way of letters patent.

Corporation may execute documents.

"**3B.** (1) Where title to real or other immoveable property is acquired by the Corporation in the name of His Majesty or the Corporation, either solely, or jointly with any other person, or where the Corporation is authorized to sell or dispose of real or other immoveable property of His Majesty, the Corporation may sell or otherwise dispose of such property and may grant, discharge, or release easements, servitudes and other rights in respect thereof, and for such purpose the Corporation may execute and deliver, either in its own name or in the name of His Majesty, deeds, grants, conveyances, transfers, easements, releases, discharges or other documents.

Sale for cash or on deferred payment plan.

(2) A sale of real or other immoveable property by the Corporation may be either for cash or on a deferred payment plan, and the Corporation may take such security by way of agreement for sale, mortgage or otherwise, as it deems advisable in order to safeguard the interests of His Majesty".

Corporation may dispose of securities.

(3) The Corporation may dispose of any security taken by it to secure the payment of an obligation to His Majesty or to the Corporation or an interest therein and in the case of a sale of a mortgage or an interest therein to an approved lending institution with whom the Corporation has entered into a contract pursuant to this Act respecting joint loans may give to the said approved lending institution a guarantee in respect of the said mortgage as if the said mortgage had been made pursuant to the said contract".

3. Paragraph *(a)* of subsection two of section four of the said Act is repealed and the following substituted therefor:—

Terms of contract.

"*(a)* a joint loan shall be made only to the person who owns the land or is a lessee thereof under a long-term lease, and intends to occupy the house or one of the family housing units thereof, or to a builder who intends to sell the house to a person who will own and occupy the house or one of the family housing units thereof;"

4. Section four of the said Act is amended by adding thereto, immediately after subsection four thereof, the following subsections:—

Joint loan repayable for a period up to thirty years.

"(5) Notwithstanding paragraphs *(c)* and *(i)* of subsection two of this section, a contract entered into under this section may provide for a joint loan for a term not in excess of thirty years from the date of completion of the house for an amount not to exceed the aggregate of

(i) ninety-five per centum of the first three thousand dollars of the lending value of the house or any part thereof;

3. At present under paragraph *(a)* of subsection (2) of section 4 a joint loan may be made only in respect of a single family dwelling. This amendment will allow a joint loan to be made to a person who builds a duplex and intends to occupy one of the family housing units in it. By section four of this Bill the definition of "house" is limited to a building having not more than two housing units. Paragraph *(a)* of subsection (2) of section 4 of the Act presently reads as follows:—

> "*(a)* a joint loan shall be made only to the person who owns the land, or is a lessee thereof under a long-term lease, and intends to occupy the house or to a builder who intends to sell the house to a person who will own and occupy the house;"

4. New. This section adds subsections (5), (6) and (7) to the present section 4 of the Act. New subsection (5) makes provision for a joint loan under Part I of the Act repayable over a period up to thirty years, and allows for a loan amounting to 95% of the first $3,000 of the lending value of the house, 85% of the next $3,000 and 70% of the balance of the lending value. At present, a loan may be made repayable over a period of 25 years in an amount of 95% of the first $2,000, 85% of the second $2,000, and 70% of the balance of the lending value. New subsection (6) empowers the Governor in Council to impose additional terms in respect of a joint loan made under subsection (5). New subsection (7) defines "house" for the purposes of section 4, and limits it to a building containing not more than two family housing units. The definition of "house" appearing in subsection (19) of section 2 of the Act defines "house" as a building comprising one or more family housing units.

(ii) eighty-five per centum of the amount by which the lending value of the house exceeds three thousand dollars, and does not exceed six thousand dollars;

(iii) seventy per centum of the amount by which the lending value of the house exceeds six thousand dollars.

Governor in Council may prescribe additional terms and conditions.

"(6) The Governor in Council may by regulation prescribe additional terms and conditions under which a joint loan may be made pursuant to subsection five of this section, and in addition, may fix and determine a date on and after which or a period during which loans shall not be made under subsection five of this section.

"house" defined.

"(7) For the purposes of this section, 'house' means a building, together with the land upon which it is situated, intended for human habitation, containing not more than two family housing units, including facilities ordinarily required in connection with a dwelling place."

5. Section eight of the said Act is amended by adding thereto, immediately after subsection three thereof, the following subsections:—

Joint loan for rental housing project repayable in not more than thirty years.

"(4) Notwithstanding paragraph *(h)* of subsection two of this section a contract entered into under this section may provide for a joint loan for a term not in excess of thirty years from the date of completion of the project.

Additional terms and conditions.

"(5) The Governor in Council may by regulation prescribe additional terms and conditions under which a joint loan may be made pursuant to subsection four of this section, and in addition, may fix and determine a date on and after which or a period during which loans shall not be made under subsection four of this section."

6. The said Act is further amended by adding thereto, immediately after section eleven A thereof, the following section:—

Company may invest funds in purchase of land for housing development.

"**11**B. (1) Notwithstanding any restriction on its power to lend and invest money contained in any other statute or law, any life insurance, trust or loan company subject to the jurisdiction of Parliament, (in this section called "company") may, subject to the conditions hereinafter set out, invest its funds in the purchase and improvement of land to be used for a residential housing development to an aggregate amount which, when added to the aggregate amount invested by the said company under section eleven of this Act, does not exceed the limitation on such investment imposed by or pursuant to the said section eleven and subject to the provisions of this section may hold, maintain, repair, alter, demolish, improve, manage, collect or receive income from, sell or convey, in whole or in part, land so acquired and the improvements thereon.

5. New. This section adds to subsection (2) of section 8 two new subsections, (4) and (5). New subsection (4) makes provision for a joint loan for a rental housing project to be repayable over a term not in excess of thirty years, and new subsection (5) permits the Governor in Council to add additional terms in respect of the loan made under subsection (4).

Under section 8 loans may now be made for 20 years in normal cases. Where there is zoning, the loan may be for 25 years.

6. New. This new section 11B empowers life insurance, trust and loan companies to acquire land, improve it and sell it for residential purposes. The terms upon which any such land may be purchased, developed and sold under this section are set out in the section. The section also provides that Central Mortgage and Housing Corporation shall guarantee a company operating under this section a return of its investment, together with a rate of interest not to exceed two per centum per annum. The period of the guarantee shall not exceed 5 years.

Conditions of investment.

(2) The conditions under which an investment referred to in subsection one of this section may be made, are as follows:—

(a) the land shall, in the opinion of the Corporation, be suitable for a residential housing development;

(b) the purchase price of the said land shall be satisfactory to the Corporation;

(c) the improvements to be effected and the cost thereof shall be satisfactory to the Corporation;

(d) the company shall submit to the Corporation an application in a form satisfactory to the Corporation containing such information and accompanied by such material as the Corporation may prescribe;

(e) the investment shall first be approved in writing by the Corporation; and

(f) the company shall enter into an agreement with the Corporation in accordance with subsection three of this section.

In case of agreement with the Corporation.

(3) Where a company agrees with the Corporation

(a) to acquire land and effect improvements thereon in accordance with this section;

(b) to maintain separate books and records relating to such land, the expenses incurred in respect thereof, the improvements made thereon and sales made thereof satisfactory to the Corporation and open to its inspection at any time; and

(c) to sell such land at such price as the Corporation may determine and on terms and conditions satisfactory to the Corporation or as may be set out in the agreement;

Corporation to guarantee return and interest.

the Corporation shall guarantee to the company for so long as it retains ownership of the whole or any part of the land in which an investment is made pursuant to this section but not longer than the time specified in the said agreement, which shall not exceed five years from the date of acquisition of the said land by the company, the return of an amount equal to the company's investment in such land, together with interest thereon at a rate specified in the said agreement but not in excess of two per centum per annum compounded annually.

Further provisions of agreement.

(4) The agreement referred to in subsection three of this section may also provide

(a) that the company shall plan the development of such land in a manner satisfactory to the Corporation and as a condition of the sale of such land shall receive an undertaking from the purchaser that any structures erected upon the said land shall conform to the plan of the area and shall comply with standards of construction prescribed by the Corporation under this Act; and

(b) for such other measures to be taken by the Corporation and the company as the Corporation may deem necessary or desirable to give effect to the purposes or provisions of this section, and to safeguard the interests of His Majesty.

Corporation to determine amount of interest, investment and amount recovered.

(5) At the end of the time specified in the agreement referred to in subsection three of this section, or when all the said land has been sold by the company, whichever is earlier, the Corporation shall

(a) determine the aggregate amount of the investment by the company in the said land and the interest thereon at the rate specified in the said agreement compounded annually; and

(b) determine the amount recovered by the company out of the said land from sales thereof or otherwise.

When Corporation to pay excess.

(6) If the aggregate amount determined pursuant to paragraph *(a)* of subsection five of this section exceeds the amount determined pursuant to paragraph *(b)* of the said subsection, the Corporation shall pay to the company the amount of such excess, and the company shall transfer and convey to the Corporation all the unsold portion of the said land.

When company to pay excess.

(7) If the amount determined pursuant to paragraph *(b)* of subsection five of this section exceeds the amount determined pursuant to paragraph *(a)* of the said subsection the company shall pay the amount of such excess to the Corporation.

Companies may join in purchase of land.

(8) Two or more companies may join in the purchase and improvement of land for a residential housing development under this section.

"investment" defined.

(9) For the purpose of this section "investment" includes the purchase price of the land, monies expended on the installation of services, the laying out and construction of streets, sidewalks, lanes and the development of park areas, public space and facilities appropriate to a residential housing development, and such carrying charges and other expenses incurred by the company in respect of the said land as may be approved by the Corporation, including taxes, insurance, repairs and maintenance.

Governor in Council may designate lending institutions as companies.

(10) The Governor in Council may designate as a company, for the purposes of this section,—

(a) an approved lending institution subject to the jurisdiction of Parliament, and in such case the provisions of subsections one to nine, inclusive, of this section shall *mutatis mutandis* apply to the said lending institution, provided that the amount of its funds which may be invested shall not exceed five per centum of its assets in Canada or such amount as is approved by the Governor in Council for the purposes of this section; and

Proviso.

(b) an approved lending institution which is not subject to the jurisdiction of Parliament, but which is empowered to make investments referred to in this section and in such case the provisions of subsections one to nine, inclusive, of this section shall *mutatis mutandis* apply to the said lending institution, provided that the amount of investments in respect of which guarantees may be given under this section shall not exceed five per centum of its assets in Canada or such amount as is approved by the Governor in Council for the purposes of this section.

Proviso.

Regulations.

(11) The Governor in Council may make regulations to provide for any matters concerning which he deems regulations are necessary or desirable to carry out the purposes or provisions of this section.

Corporation may take necessary measures.

(12) The Corporation may take such measures as it deems necessary or desirable to give effect to the purposes or provisions of this section and to safeguard the interests of His Majesty."

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

Report to the Minister.

"**30.** (1) Within ten weeks after the end of the fiscal year of the Corporation, the Corporation shall make a report to the Minister with regard to the administration of this Act and the loans made under this Act during the preceding calendar year, and with regard to the administration of loans made under *The Dominion Housing Act, 1935*, and *The National Housing Act, 1938*.

1935, c. 58.
1938, c. 49.

To be laid before Parliament.

(2) The report shall be laid before Parliament within fourteen days after the receipt thereof by the Minister or, if Parliament is not then in session, within fourteen days after the commencement of the next ensuing session thereof, and the filing of such report shall be deemed to be a sufficient compliance with the provisions of section twenty-eight of *The National Housing Act, 1938*."

1938, c. 49.

8. The said Act is further amended by adding thereto immediately after section thirty-one the following section:—

If loan not available under ss. 4, 8 or 14 Corporation may make loan.

"**31A.** (1) If in the opinion of the Corporation a loan is not being made available to a person pursuant to sections four, eight or fourteen of this Act, the Corporation may make a loan to such person to assist in the construction of a house or rental housing project on the same terms and conditions and subject to the same limitations as those upon which a joint loan may be made to such person under the provisions of the said sections four, eight or fourteen of this Act.

Loan deemed a loan under Part I or Part II.

(2) A loan under this section, if made to assist in the construction of a house as defined by subsection seven of section four of this Act shall, for the purposes of *The Central*

7. Section 30 of the Act presently reads as follows:—

"**30.** As soon as practicable after the end of each calendar year, the Minister shall prepare a report with regard to the administration of this Act and the loans made thereunder during the preceding calendar year and the report shall be laid before Parliament forthwith or, if Parliament be not then in session, within fifteen days after the commencement of the next ensuing session thereof".

The proposed amendment brings the report under the Act into line with the report required to be made by *The Central Mortgage and Housing Corporation Act.* At the same time, provision is made for one report only, rather than one under *The National Housing Act, 1944*, and one under *The National Housing Act, 1938*, in respect of outstanding loans.

1945, (2nd Sess.), c. 15.

Mortgage and Housing Corporation Act, and section seven of this Act, be deemed to be a loan under Part I of this Act, and if made to assist in the construction of a rental housing project shall for the purposes of *The Central Mortgage and Housing Corporation Act* and section thirteen of this Act be deemed to be a loan under Part II of this Act.

Regulations.

(3) The Governor in Council may by regulation make provision for any matters concerning which he deems regulations are necessary or desirable to carry out the purposes or provisions of this section".

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 177.

An Act to amend The Penitentiary Act, 1939.

First reading, May 1, 1947.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
82505 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 177.

An Act to amend The Penitentiary Act, 1939.

1939, c. 6; 1940, c. 37; 1945 (2nd sess.), c. 28.

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 Penitentiary Act, 1939*, chapter six of the statutes of 1939, is repealed and the following substituted therefor:

Definitions.

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

"Commission".

(a) 'Commission' means the Commissioner of Penitentiaries;

"Commissioner".

(b) 'Commissioner' means the Commissioner of Penitentiaries;

"Minister".

(c) 'Minister' means the Minister of Justice;

"officer".

(d) 'officer' includes any officer, employee or servant in the employ of a penitentiary;

"penitentiaries".

(e) 'penitentiaries' includes not only the penitentiaries hereinafter mentioned or described but also such other prisons, prison reformatories and public institutions as are from time to time designated as such by the Governor in Council by proclamation in the *Canada Gazette;*

"trade instructors".

(f) 'trade instructors' includes bakers, blacksmiths, carpenters, masons, millers, shoemakers, stonecutters, tailors and persons employed to superintend any industrial department or to direct and instruct convicts in any branch of labour."

2. Section four of the said Act, as amended by section one of chapter twenty-eight of the statutes of 1945 (2nd Session), is repealed and the following substituted therefor:

Commissioner.

"**4.** (1) The Governor in Council may appoint a Commissioner of Penitentiaries.

EXPLANATORY NOTES.

1. Section 2 of the Act reads:

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

(a) "Chairman" means the Chairman of the Commission;

(b) "Commission" means The Penitentiary Commission established under this Act;

(c) "commissioner" means any member of the Commission;

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

(e) "officer" includes any officer, employee or servant in the employ of a penitentiary;

(f) "penitentiaries" includes not only the penitentiaries hereinafter mentioned or described but also such other prisons and public institutions as are from time to time designated for that purpose by the Governor in Council by proclamation in the *Canada Gazette;*

(g) "trade instructors" includes bakers, blacksmiths, carpenters, masons, millers, shoemakers, stonecutters, tailors and persons employed to superintend any industrial department or to direct and instruct convicts in any branch of labour;

(h) "Vice-Chairman" means the Vice-Chairman of the Commission."

2. Section 4 of the Act reads:

"**4.** (1) There shall be, under the direction and control of the Minister, a Commission to be known as The Penitentiary Commission consisting of three commissioners who shall be appointed by the Governor in Council and who shall hold office during pleasure."

Deputy Commissioners.

(2) The Governor in Council may appoint two Deputy Commissioners.

Tenure of office.

(3) The Commissioner and the Deputy Commissioners shall hold office during pleasure provided, however, that they shall cease to hold office on attaining the age of sixty-five years.

Salaries.

(4) The Commissioner and the Deputy Commissioners shall be paid such salaries as are approved by the Governor in Council.

Duties of Deputies.

(5) The Deputy Commissioners shall perform such duties as are assigned to them by the Commissioner.

Senior Deputy Commissioner to act in place of Commissioner.

(6) In the absence of the Commissioner or upon his resignation or inability to act, the Senior Deputy Commissioner shall have full power and authority to act in his place and stead."

3. Section thirteen of the said Act, as enacted by section four of chapter twenty-eight of the statutes of 1945 (2nd Session), is repealed and the following substituted therefor:

Application of C.S. Act, R.S., c. 22.

"**13.** (1) Except where inconsistent with the provisions of this Act, the provisions of the *Civil Service Act* shall apply to all officers, clerks and employees on the staff of the Commissioner.

Application of C.S. Superannuation Act. R.S., c. 24.

(2) The provisions of the *Civil Service Superannuation Act* shall apply to the Commissioner, Deputy Commissioners, assistant commissioners and all officers, clerks and employees employed in the penitentiaries."

4. Section twenty-nine of the said Act is repealed and the following substituted therefor:

Ex officio justices of the peace.

"**29.** The Commissioner, the Deputy Commissioners and the assistant commissioners shall, by virtue of their office, be justices of the peace for every district, county and city or town of Canada, but shall have power to act only in matters connected with the criminal law."

Repeal.

5. Section thirty-three of the said Act is repealed.

Warrant for removal of convict.

6. Subsection one of section fifty-two of the said Act is amended by striking out the words "The Chairman, or in his absence the Vice-Chairman", in the first and second lines thereof, and substituting therefor the words "The Commissioner".

Transfer of convict to reformitory.

7. Section fifty-seven of the said Act is amended by striking out the words "The Chairman, or in his absence the Vice-Chairman", in the first line thereof, and substituting therefor the words "The Commissioner".

(2) A commissioner may be removed from office for cause at any time by the Governor in Council.

(3) A commissioner shall cease to hold office on becoming permanently incapacitated in the opinion of the Governor in Council, or on reaching the age of sixty-five years.

(4) The Governor in Council may, from time to time, designate one of the commissioners to be the Chairman and another to be Vice-Chairman of the Commission.

(5) Each commissioner shall devote his whole time to the business of the Commission;

(6) Each commissioner shall be paid such sum for his services as the Governor in Council may, from time to time, determine.

(7) Two commissioners shall constitute a quorum.

(8) Any act or thing required or authorized to be done by the Commission may be done by any one or more of the commissioners as the Minister may, by regulation, direct."

3. Consequential amendment.

4. Consequential amendment.

5. Section 33 proposed to be repealed reads:

"**33.** (1) Every warden, deputy warden, accountant, storekeeper, steward and every such other officer as is, from time to time, designated by the Commission, shall give and enter into a bond or bonds for the faithful performance of the duties of his office according to law, and in such sum, and with such sufficient surety or sureties, as the Commission approves.

(2) The Commission may require that the security to be given in such cases, or in any such case, may be by bond or policy of a guarantee company, and may direct that the premiums payable upon such bonds or policies shall be paid by His Majesty."

6, **7**, **8**, **9**, and **10** are consequential amendments.

Removal of insane or imbecile convict.

8. Subsection one of section fifty-eight of the said Act is amended by striking out the words "the Chairman, or in his absence the Vice-Chairman", in the fourth line and also in the eighth and ninth lines thereof and substituting therefor the words "the Commissioner".

Warrant for, removal of convict to provincial asylum and re-transfer to penitentiary.

9. Subsections two and five of section sixty-one of the said Act are amended by striking out the words "The Chairman, or in his absence the Vice-Chairman" in the first line of subsection two and the fourth and fifth lines of subsection five, respectively, and substituting therefor in each subsection the words "the Commissioner".

Convict returned to gaol.

10. Subsection two of section sixty-four of the said Act is amended by striking out the words "the Chairman, or in his absence the Vice-Chairman", in the fourth and fifth lines thereof, and substituting therefor the words "the Commissioner".

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 204.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1948.

AS PASSED BY THE HOUSE OF COMMONS, 13th MAY, 1947.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

88848

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 204.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1948.

MOST GRACIOUS SOVEREIGN,

Preamble.

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

Short title.

1. This Act may be cited as *The Appropriation Act, No. 3, 1947.*

$95,969,200.11 granted for 1947-48.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole ninety-five million, nine hundred and sixty-nine thousand, two hundred dollars and eleven cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-seven, to the thirty-first day of March, one thousand nine hundred and forty-eight, not otherwise provided for, and being one-twelfth of the amount of each of the 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 forty-eight, as laid before the House of Commons at the present session of Parliament.

$5,853,666.66 granted for 1947-48.

3. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor by section two of this Act, a sum not exceeding in the whole five million, eight hundred and fifty-three thousand six hundred and sixty-six dollars and sixty-six cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-seven, to the thirty-first day of March, one thousand nine hundred and forty-eight, not otherwise provided for, and being eight-twelfths of the amount of Item No. 485 and nine-twelfths of the amount of Item No. 610 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 next session of Parliament.

SCHEDULE

Based on the Estimates, 1947-48. The amount hereby granted is $5,853,666.66, being eight-twelfths of the amount of Item No. 485 and nine-twelfths of Item No. 610 in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1948, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
485	Agricultural Prices Support Act, 1944 (Formerly the Agricultural Food Board)	2,030,500 00	
610	To authorize and provide for payment of subsidies on oats and barley used as feed for live stock under such regulations as may be approved by the Governor in Council	6,000,000 00	
			*8,030,500 00

* Net total $5,853,666.66.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 253.

An Act to make provision with respect to Forces of the United States of America when visiting Canada and with respect to the exercise of discipline and to the internal administration of such Forces.

First reading, May 23, 1947.

THE SECRETARY OF STATE FOR EXTERNAL AFFAIRS.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

87848

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 253.

An Act to make provision with respect to Forces of the United States of America when visiting Canada and with respect to the exercise of discipline and to the internal administration of such Forces.

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 Visiting Forces (United States of America) Act.*

Definitions.

"home forces."

"home force."

"service authorities."

"service court."

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

(a) "home forces" means the naval, military or air forces of His Majesty raised in Canada;

(b) "home force" includes any body, contingent or detachment of any of the home forces;

(c) "service authorities" means naval, military or air force authorities;

(d) "service court" means a naval, military or air force court and includes a service Court of Inquiry, and any officer of a United States force who is empowered by the law of the United States of America to review the proceedings of a service court of the United States of America, or to investigate charges, or himself to dispose of charges, and the expression "sentence" shall be construed accordingly;

"United States force."

(e) "United States force" means any body, contingent or detachment of the military, naval or air forces of the United States of America that, with the consent of the Government of Canada, is lawfully present in Canada or on board any of His Majesty's Canadian ships or aircraft.

Discipline and internal administration of United States force.

3. Subject to the provisions of this Act, when a United States force is present in Canada or on board any of His Majesty's Canadian ships or aircraft, the service courts and service authorities of the United States of America

Explanatory Notes.

The purpose of this Bill is to make provision for the discipline and internal administration of visiting forces from the United States of America when present in Canada with the consent of the Government of Canada.

The provisions of the *Criminal Code* which are declared not applicable to a member of a United States force by subsection one of section nine read as follows:—

"*Unlawful Drilling.*

"**99.** The Governor in Council is authorized from time to time to prohibit assemblies, without lawful authority, of persons for the purpose of training or drilling themselves, or of being trained or drilled to the use of arms, or for the purpose of practising military exercises, movements or evolutions, and to prohibit persons when assembled for any other purpose from so training or drilling themselves or being trained or drilled.

(2) Any such prohibition may be general or may apply only to a particular place or district or to assemblies of a particular character, and shall come into operation from the publication in the *Canada Gazette* of a proclamation embodying the terms of such prohibition, and shall continue in force until the like publication of a proclamation issued by the authority of the Governor in Council revoking such prohibition.

(3) Every person is guilty of an indictable offence and liable to two years' imprisonment who, without lawful authority and in contravention of such prohibition or proclamation.

(a) is present at or attends any such assembly for the purpose of training or drilling any other person to the use of arms or the practice of military exercises or evolutions; or

(b) at any assembly trains or drills any other person to the use of arms or the practice of military exercises or evolutions.

(4) Every one is guilty of an indictable offence and liable to two years' imprisonment who, without lawful authority, attends, or is present at, any such assembly as in this section mentioned, for the purpose of being, or who at any such assembly is, without lawful authority and in contravention of such prohibition or proclamation, trained or drilled to the use of arms or the practice of military exercises or evolutions."

"**114.** (1) Every one is guilty of an indictable offence and liable to seven years' imprisonment who makes, or knowingly has in his possession or under his control, any explosive substance under such circumstances as to give rise to a reasonable suspicion that he is not making it, or has it not in his possession or under his control, for a lawful object, unless he can show that he made it or had it in his possession or under his control for a lawful object.

(2) Every one is guilty of an indictable offence and liable to seven years' imprisonment who without lawful excuse has in his possession any bomb, grenade or other device or contrivance made or intended for a similar use or purpose, and such possession shall be *prima facie* evidence of such unlawful possession."

"*Offensive Weapons.*

"**115.** Every one is guilty of an indictable offence and liable to five years imprisonment who has in his custody or possession, or carries any offensive weapon for any purpose dangerous to the public peace."

"**116.** If two or more persons openly carry offensive weapons in a public place in such manner and under such circumstances as are calculated to create terror and alarm, each of such persons is liable, on summary conviction before two justices, to a penalty not exceeding forty dollars and not less than ten dollars, and in default of payment to imprisonment for any term not exceeding thirty days."

may exercise within Canada or on board any such ship or aircraft in relation to members of that force all such powers as are conferred upon them by the law of the United States of America.

Jurisdiction of civil courts in Canada not affected.

4. (1) Nothing in section three of this Act shall affect the jurisdiction of any civil court in Canada to try a member of a United States force for any act or omission constituting an offence against any law in force in Canada whether or not proceedings with respect to such act or omission have been instituted by a United States service authority or before a United States service court.

In case of subsequent trial by civil court.

(2) If a person sentenced by a service court exercising jurisdiction by virtue of section three of this Act to punishment for an offence is afterwards tried by any civil court in Canada in respect of any act or omission that constituted that offence, the civil court shall, in awarding punishment in respect of that act or omission, have regard to any punishment imposed on him by the said sentence.

In case of previous trial by civil court.

(3) A service court shall not have jurisdiction by virtue of section three of this Act to try any person for any act or omission constituting an offence for which he has been acquitted or convicted by any civil court in Canada.

Privileges and immunities of service court.

5. The members of any service court of the United States of America exercising jurisdiction by virtue of this Act, and witnesses appearing before any such court, shall enjoy the like immunities and privileges as are enjoyed by a service court exercising jurisdiction by virtue of the laws of Canada, and by witnesses appearing before such a court.

Legality of sentence, constitution of court, and proceedings.

6. (1) Where any sentence has, whether within or without Canada, been passed upon a member of a United States force by a service court of the United States of America, then for the purposes of any legal proceedings within Canada the court shall be deemed to have been properly constituted, and its proceedings shall be deemed to have been regularly conducted, and the sentence shall be deemed to be within the jurisdiction of the court and in accordance with the law of the United States of America, and if executed according to the tenor thereof shall be deemed to have been lawfully executed, and any member of a United States force who is detained in custody in pursuance of any such sentence, or pending the determination by such a service court as aforesaid of a charge brought against him, shall for the purposes of any such legal proceedings be deemed to be in lawful custody.

Certificates as evidence.

(2) For the purposes of any legal proceedings within Canada a certificate under the hand of the officer commanding a United States force that a member of that force is being detained in either of the circumstances described in subsection one of this section shall be conclusive evidence of the cause of his detention, but not of his being such a

"**118.** Every one is guilty of an indictable offence and liable to imprisonment for a term not exceeding five years who, not having a permit in Form 76,—

(a) has upon his person, elsewhere than in his own dwelling house, shop, warehouse, counting house, or premises, a pistol, revolver, or other firearm, capable of being concealed upon the person.

or who, not having such permit,

(b) is carrying in any vehicle under his control, or of which he is an occupant, a pistol, revolver, or other firearm capable of being concealed upon the person.

or who, not having such permit and notwithstanding any other provisions contained in this Act,

(c) has in his possession a sawed-off shotgun or rifle having a barrel of less than twenty inches in length."

"**119.** (1) Every one is guilty of an offence and liable, on summary conviction to a penalty not exceeding one hundred dollars and costs or to imprisonment for three months, or to both fine and costs and imprisonment, who,

(a) not having a permit in Form 76A, has upon his person elsewhere than in his own dwelling house, shop, warehouse, counting-house or premises, or is carrying concealed any offensive weapon that may be concealed upon the person other than a pistol, revolver or other firearm;

(b) being an alien, has in his possession any pistol, revolver, shot gun, rifle or other such firearm or any ammunition for any such firearm without having a permit in Form 76B: Provided however that any *bona fide* sportsman and hunter shall be permitted to enter or pass through Canada having in his possession any shot gun, rifle or other such firearm, or any ammunition therefor, on condition that he pass continuously through and out of Canada, or if not that he apply for a permit in Form 76B without undue delay after entering Canada. For the purpose of this paragraph, the burden of proof that the accused is not an alien shall be upon him;

(c) not having a permit in Form 76C sells or offers for sale any pistol or revolver;

(d) sells any pistol, revolver or other offensive weapon that may be concealed upon the person, or without lawful excuse gives or lends any pistol, revolver or other weapon as aforesaid, to any one not being the holder of an appropriate permit, and if such permit is one to purchase does not acquire and retain such permit;

(e) upon making a sale or repair of any offensive weapon for which a permit is required, neglects to keep a record of such sale or repair, the date thereof, the name of the purchaser, such sufficient description of the offensive weapon sold or repaired as may be necessary to identify it, the date and place of issue of the permit and the name of the issuer of the permit, or neglects to send a duplicate of such record by registered mail to the person who issued such permit, or neglects to endorse upon such permit the date and place of sale, the said description of the weapon and the name of the vendor or of the person repairing;

(f) being authorized to issue a permit, issues it without keeping a duplicate thereof as a record;

(g) issues a permit without lawful authority;

(h) not having a permit in Form 76D buys any pistols or revolvers for resale, or having such permit neglects to keep a record of any purchase, the date thereof, such sufficient description of the pistols or revolvers purchased as may be necessary to identify them, or neglects to send a duplicate of such record by registered mail to the person who issued the permit in Form 76D

(i) alters, defaces or removes any manufacturer's serial number on or from any pistol, revolver or other firearm capable of being concealed upon the person.

(2) Every one is guilty of an offence and liable upon summary conviction to a fine not exceeding one hundred dollars or to imprisonment for any term not exceeding sixty days, or to both fine and imprisonment, who without authority from the Minister of National Defence carries or discharges any firearm upon any property or premises under the control or management of the said Minister."

"**120.** (1) The Commissioner of the Royal Canadian Mounted Police or any officer thereof duly authorized by the Commissioner, or any person authorized by the Attorney General of any province, may issue a permit in Form 76 to any person upon being satisfied that such person requires a pistol or revolver for the protection of life or property, or for use in connection with his profession or occupation, or for target practice in a regularly organized shooting club approved by the Attorney General of the province in which such club is organized.

member, and a certificate under the hand of such an officer that the persons specified in the certificate sat as a service court of the United States of America shall be conclusive evidence of that fact.

Power of Minister to order arrest, if so requested.

7. For the purpose of enabling the service courts and service authorities of the United States of America to exercise more effectively the powers conferred upon them by this Act, the Minister of National Defence, if so requested by the officer commanding a United States force or by the Government of the United States of America, may from time to time by general or special orders to any home force direct the members thereof to arrest members of the United States force alleged to have been guilty of offences against the law of the United States of America and to hand over any person so arrested to the appropriate authorities of the United States force.

Temporary detention.

8. (1) Any member of a United States force, if sentenced by a service court of the United States of America to penal servitude, imprisonment or detention may, under the authority of the Minister of National Defence, given at the request of the officer commanding the United States force, be temporarily detained in custody in a detention barrack in Canada.

Imprisonment, treatment while in custody and release.

(2) Where a member of a United States force is subject to detention in a detention barrack in Canada, pursuant to subsection one of this section, the provisions of any enactment in relation to the reception of prisoners from and their return to the service authorities of the home forces, their treatment while in custody in such detention barrack, and the circumstances in which they are to be released, shall, with any necessary modification, apply in relation to the member of the United States force in like manner as they apply in relation to members of a home force.

"Enactment" defined.

(3) In subsection two of this section the expression "enactment" includes the King's Regulations for the Government of His Majesty's Canadian Naval Service, King's Regulations and Orders for The Canadian Army, King's Regulations for the Royal Canadian Air Force, and any rules, regulations and orders made under any enactment.

Certain provisions of Criminal Code, R.S., c. 36, not applicable.

9. (1) Nothing in sections ninety-nine, one hundred and fourteen to one hundred and sixteen, inclusive, and one hundred and eighteen to one hundred and twenty-one A, inclusive, of the *Criminal Code* shall apply to a member of a United States force acting in the course of his duty.

Lawful to carry firearms, etc.

(2) It shall be lawful for a member of a United States force, acting in the course of his duty, to possess and carry explosives, ammunition and firearms.

Coming into force.

10. This Act shall be deemed to have come into force on the first day of April, one thousand nine hundred and forty-seven.

(2) The Commissioner of the Royal Canadian Mounted Police or any officer thereof duly authorized by him, or any person authorized by the Attorney General of any province, may, upon sufficient cause being shown, issue a permit in Form 76A, 76B, 76C, 76D, 76E or 76F to any applicant therefor as to whose discretion and good character he is satisfied.

(3) Any permit issued hereunder shall remain in force only during the calendar year for which it is issued and at the end of such calendar year shall lapse and be null and void.

(4) Upon the trial of an offence under sections one hundred and eighteen and one hundred and nineteen the onus shall be upon the accused person to prove that he has the permit required thereby and such permit shall be *prima facie* evidence of its contents and of the signature and official character of the person by whom it purports to be granted."

"**121.** Whenever the Governor in Council deems it expedient in the public interest, he may by proclamation

(a) suspend the operation of any of the provisions of sections 118, 119 and 120 in any part of Canada and for such period as he deems fit;

(b) forbid for such period as he deems fit any person except such persons or classes of persons as may be expressly exempted by the terms of the proclamation, from having in possession in such portion of Canada as may be named in the proclamation, any offensive weapon or any device or contrivance for muffling the report of any firearm, and upon the issue of such proclamation, every one is guilty of an offence and liable on summary conviction to a penalty not exceeding one hundred dollars and costs, or to imprisonment for three months, or to both fine and costs and imprisonment, who not being exempted from the operation of the proclamation by the terms thereof has in his possession any offensive weapon, device or contrivance contrary to the said proclamation."

"**121A.** (1) Notwithstanding anything contained in any section of this Act relating to the issue of licences for pistols and revolvers, every one is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars or to imprisonment for a period not exceeding thirty days, or to both fine and imprisonment, who has in his possession a pistol or revolver without having registered the same as hereinafter provided.

(2) The Commissioner of the Royal Canadian Mounted Police or any officer duly authorized by him, or any person authorized by the Attorney General of any province, shall register all revolvers and pistols in respect of which application for registration is made and shall thereupon record the name, address and occupation of the person making the application, the name of the owner, the use, if any, to which the revolver or pistol is intended to be put and a full description of such revolver or pistol.

(3) In addition to the registration provided for in subsection two of this section there shall be, similarly, a general registration of all revolvers and pistols during the period between the first day of March and the first day of July in 1945, and during the same period every five years thereafter."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 254.

An Act to amend The Canadian National-Canadian Pacific Act, 1933.

First reading, May 26, 1947.

THE MINISTER OF TRANSPORT.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

88732

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 254.

An Act to amend The Canadian National-Canadian Pacific Act, 1933.

1932-33, c. 33; 1936, c. 25; 1939, c. 37.

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

1. *The Canadian National-Canadian Pacific Act, 1933*, chapter thirty-three of the statutes of 1932-33, is amended by adding thereto, immediately after section twenty-seven thereof, the following heading and section:—

"EMPLOYMENT CONDITIONS.

Employer-employee agreements.

"**27A.** (1) The rates of pay, hours of work and other terms and conditions of employment of employees, of National Railways or Pacific Railways, engaged in the construction, operation or maintenance of National Railways or Pacific Railways shall be such as are set out in any agreements in writing respecting such employees made from time to time between National Railways or Pacific Railways, as the case may be, or an association or organization representing either or both of them, on the one hand, and the representatives of interested employees, on the other hand, whether entered into before or after the commencement of this Act, if such agreements are filed in the office of the Minister of Transport.

Conditional on filing.

Operation of other Acts not affected.

(2) Nothing in this section shall affect the operation of any other Act of the Parliament of Canada or regulations thereunder."

Explanatory Note.

The purpose of the Bill is to provide that rates of pay, hours of work and other terms and conditions of employment of employees of Canadian National and Canadian Pacific Railways shall be such as are set out in employer-employee agreements filed in the office of the Minister of Transport.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 255.

An Act to amend the Railway Act.

First reading, May 29, 1947.

THE MINISTER OF TRANSPORT.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 255.

An Act to amend the Railway Act.

R.S., c. 170; 1928, c. 43; 1929, c. 54; 1930, c. 36; 1932-33, c. 47; 1938, cc. 12, 40; 1946, c. 30.

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 *Railway Act*, chapter one hundred and seventy of the Revised Statutes of Canada, 1927, is amended by inserting, immediately after paragraph thirty-five thereof, the following paragraph:—

"whistle".

"(35*a*) 'whistle' includes a horn of any type approved by the Board."

2. Subsection one of section twenty-six of the said Act is repealed and the following substituted therefor:—

Commissioners' salaries.

"**26.** (1) The Chief Commissioner shall be paid an annual salary of thirteen thousand five hundred dollars, the Assistant Chief Commissioner an annual salary of twelve thousand dollars, and each of the other Commissioners an annual salary of ten thousand dollars."

3. Subsection six of section two hundred and sixty-two of the said Act, as enacted by section two of chapter fifty-four of the statutes of 1929, is repealed and the following substituted therefor:—

Grant for ten years from 1947.

"(6) The sum of two hundred thousand dollars each year for ten consecutive years from the first day of April, one thousand nine hundred and forty-seven, shall be appropriated and set apart from the Consolidated Revenue Fund of Canada to aid actual construction work for the protection, safety and convenience of the public in respect of highway crossings of railways at rail level in accordance with the provisions of this section."

Explanatory Notes.

1. The purpose of this amendment is to permit the use of a horn instead of a whistle, if the horn is of a type which has been approved by the Board.

2. The purpose of this amendment is to increase the salaries of the members of the Board of Transport Commissioners for Canada in accordance with the recommendation made by the Royal Commission on Administrative Classifications in the Public Service.

Subsection (1) of section 26 of the Railway Act at present reads as follows:—

> "**26.** (1) The Chief Commissioner shall be paid an annual salary of *twelve thousand five hundred* dollars, the Assistant Chief Commissioner an annual salary of *nine thousand* dollars, and each of the other commissioners an annual salary of *eight thousand* dollars."

3. The purpose of this amendment is to provide for the maintenance of the Railway Grade Crossing Fund and to reintroduce the provision for the appropriation of two hundred thousand dollars each year which was discontinued in 1939.

4. Subsection two of section two hundred and sixty-six of the said Act is repealed and the following substituted therefor:—

Fencing approaches.

"(2) Such fences or other structures as the Board may by order or regulation direct shall be erected and maintained on the sides of the approaches mentioned in subsection one of this section."

5. Subsection two of section three hundred and eight of the said Act is repealed and the following substituted therefor:—

Relief from requirements.

"(2) Where a by-law of an urban municipality prohibits such sounding of the whistle or such ringing of the bell in respect of any such crossing or crossings within the limits of such municipality, such by-law shall, if approved by an order of the Board, to the extent of such prohibition relieve the company and its employees from the duty imposed by this section.

"urban municipality" defined.

"(3) In subsection two of this section the expression 'urban municipality' means *(a)* a city; *(b)* a town; or *(c)* any other municipality which contains a thickly peopled portion and which the Board, on the application of such municipality, declares to be an urban municipality within the meaning of the said subsection."

Repeal.

6. (1) Paragraph *(c)* of section three hundred and nine of the said Act is repealed.

(2) Section three hundred and nine of the said Act is further amended by adding thereto the following subsection:—

Speed of trains over crossings where accidents happened.

"(2) No train shall pass at a speed greater than twenty-five miles an hour over any highway crossing at rail level if at such crossing subsequent to the first day of January, one thousand nine hundred and five, a person or vehicle using such crossing, or an animal being ridden or driven over the same, has been struck by a moving train, and bodily injury or death thereby caused to such person, or to any other person using such crossing, unless the Board directs that such speed limitation of twenty-five miles an hour shall not be in effect at such crossing or unless such crossing is protected to the satisfaction of the Board."

4. Subsection two of section 266 at present reads as follows:—

"**2.** *A good and sufficient fence at least four feet six inches in height from the surface of the approach or structure shall be made and maintained on each side of such approach, and of the structure connected with it.*"

The present provision, which requires a fence at least four feet six inches in height on each side of the approach to a highway crossing, was introduced into the *Railway Act* at a time when vehicular traffic was confined almost entirely to horse-drawn vehicles. Fences of that height are apt to obscure the vision of persons in a motor car. The object of the proposed amendment is to give the Board authority to regulate the character and height of fences or other structures on such approaches according to varying traffic conditions.

5. Subsection two of section 308 at present reads as follows:—

"**2.** Where *a municipal* by-law of a *city or town* prohibits such sounding of the whistle or such ringing of the bell in respect of any such crossing or crossings within the limits of such *city or town*, such by-law *shall*, if approved by an order of the Board, to the extent of such prohibition relieve the company and its employees from the duty imposed by this section."

Under the present section, the only municipalities which have power to pass by-laws prohibiting the sounding of the whistle or the ringing of the bell in respect of highway crossings are cities or towns. The purpose of the proposed amendment is to extend this power to any other municipality which is in part thickly peopled and which the Board declares to be an urban municipality.

6. Paragraph *(c)* of section 309 at present reads as follows:—

"**309.** No train shall pass at a speed greater than *ten* miles an hour

.....

(c) over any highway crossing at rail level, if at such crossing, subsequent to the first day of January, one thousand nine hundred and five, a person or vehicle using such crossing, or an animal being ridden or driven over the same, has been struck by a moving train, and bodily injury or death thereby caused to such person or to any other person using such crossing, unless and until such crossing is protected to the satisfaction of the Board."

Paragraph *(c)*, which limits the speed of a train at a highway crossing after such an accident as is therein described to ten miles an hour, was first enacted in 1909. At that time the average speed of trains was much less than it is to-day. To reduce the speed of a train from (say) fifty miles an hour to ten miles an hour and then to increase the speed to the former rate is expensive and affects the efficiency of the railway service. The proposed amendment changes the speed limitation from ten miles an hour to twenty-five miles an hour.

7. Subsection three of section four hundred and nineteen of the said Act is repealed and the following substituted therefor:—

Exception from penalty.

"(3) Where a by-law of an urban municipality as defined in subsection three of section three hundred and eight of this Act prohibits such sounding of the whistle or such ringing of the bell in respect of any such crossing or crossings within the limits of such municipality, such by-law if approved by order of the Board shall, to the extent of such prohibition, relieve the company from any penalty or liability under this section."

8. Paragraph *(e)* of subsection one of section four hundred and twenty-one of the said Act is repealed and the following substituted therefor:—

Excessive speed over highway crossing where accident has happened.

"*(e)* any train of the company passes over any highway crossing at rail level at a speed greater than twenty-five miles an hour, if at such crossing, subsequent to the first day of January, one thousand nine hundred and five, a person or vehicle using such crossing, or an animal being ridden or driven over the same, has been struck by a moving train, and bodily injury or death thereby caused to such person or to any other person using such crossing, unless the Board has directed that the speed limitation of twenty-five miles an hour imposed by subsection two of section three hundred and nine of this Act shall not be in effect at such crossing or unless such crossing is protected to the satisfaction of the Board."

7. Subsection three of section 419 at present reads as follows:—

"**3.** Where *a municipal* by-law of *a city or town* prohibits such sounding of the whistle or such ringing of the bell in respect of any such crossing or crossings within the limits of such city or town, such by-law if approved by order of the Board, shall to the extent of such prohibition, relieve the company from any penalty or liability under this section."

Section four hundred and nineteen is a penalty provision and it is necessary to amend subsection three thereof because of the amendment of section three hundred and eight.

8. Paragraph *(e)* of subsection 1 of section 421 at present reads as follows:—

"**421.** The company shall incur a penalty of one hundred dollars if

.....

(e) any train of the company passes over any highway crossing at rail level at a speed greater than *ten* miles an hour, if at such crossing, subsequent to the first day of January, one thousand nine hundred and five, a person or vehicle using such crossing, or an animal being ridden or driven over the same, has been struck by a moving train, and bodily injury or death thereby caused to such person or to any other person using such crossing, unless and until such crossing is protected to the satisfaction of the Board;"

Section four hundred and twenty-one is a penalty provision and it is necessary to amend paragraph *(e)* thereof because of the amendment of section three hundred and nine.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 256.

An Act to amend The Municipal Improvements Assistance Act, 1938

First reading, May 30, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

89678

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 256.

An Act to amend The Municipal Improvements Assistance Act, 1938.

1938, c. 33.

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

1. *The Municipal Improvements Assistance Act, 1938*, chapter thirty-three of the statutes of 1938, is amended by inserting therein immediately following section six the following section:—

Administration of project by another municipality.

"**6A.** (1) Where the Minister has entered into an agreement with a municipality under this Act and has made a loan to the municipality pursuant to the agreement and where it is proposed that the administration of the waterworks system, gas plant, electric light system or other project in respect of which the loan was made, be undertaken by another municipality, the Minister may, with the approval of the Governor in Council, enter into an agreement with the last mentioned municipality under which such municipality agrees to pay to His Majesty in right of Canada the unpaid amount of the said loan on like terms and conditions, *mutatis mutandis*, to those upon which the first mentioned municipality agreed to repay the loan and upon such an agreement having been entered into and any debentures or other securities required thereunder having been given by the municipality and upon the said administration having been undertaken by the municipality, the Minister may discharge the first mentioned municipality from its liability to repay the loan and release any debentures, securities and mortgages furnished by it as security for repayment of the loan.

Conditions precedent to agreement.

(2) No agreement may be entered into by the Minister under this section unless,—

(a) entry into the agreement by the municipality is approved by the Lieutenant-Governor in Council of the Province in which the municipality is situated,

Explanatory Notes.

Under *The Municipal Improvements Assistance Act, 1938,* authority was granted to make loans to municipalities to enable them to pay the whole or part of the cost of constructing or making extensions or improvements to or renewals of municipal water works systems, gas plants, electric light systems or other projects of a self-liquidating character. In some cases since a loan was made to a municipality it has become desirable to re-organize the municipality or to create a new municipality from part of the area previously included in the first municipality, for example, by reason of the growth of population to establish a village in the place of a local improvement district or in respect of part of the area previously included in a rural municipality. The purpose of the amendment is to permit the new municipal corporation to be substituted for the purpose of the loan for the former corporation in proper cases.

The conditions contained in the proposed subsection two are the same conditions as were required with respect to the original loan.

(b) the municipality has obtained an undertaking from the Government of the Province concerned in form satisfactory to the Minister that the Government of the Province guarantees to the Government of Canada the payments for interest on, and amortization of, the unpaid amount of the loan required to be made by the municipality to the Minister;

(c) the municipality has delivered to the Minister its debentures or other security equal in principal amount to the amount of the loan that the municipality has undertaken to pay to His Majesty in right of Canada in such form as the Governor in Council may approve and

(d) the municipality has authority, and agrees if so required by the Minister, to give in favour of His Majesty aforesaid a first mortgage or hypothec or other charge on the waterworks system, gas plant, electric light system or other project or any part thereof in respect of which the loan was made."

257.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 257.

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

First reading, May 30, 1947.

THE MINISTER OF FINANCE.

OTTAWA
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PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

89674

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 257.

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

1944-45, c. 41.

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 Farm Improvement Loans Act, 1944*, chapter forty-one of the statutes of 1944-45, is amended by adding thereto the following subsection:—

"livestock".

"(2) For the purposes of this Act, and in respect of any farm improvement loan, for the purposes of *The Bank Act*, "livestock" includes poultry."

1944-45, c. 30.

Explanatory Notes.

The purpose of the amendment is to include as a farmer, for the purpose of farm improvement loans, a person who raises poultry. The following definitions in the present Act are relevant:—

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

(f) 'farm' means land in Canada used for the purpose of farming which term includes live stock raising, dairying, fruit growing and all tillage of the soil;

(i) 'farmer' means a person who is in possession of a farm, and whose principal occupation consists of farming such farm;

(k) 'live stock' includes horses and mares, bulls, cows, oxen, bullocks, steers, heifers and calves, sheep, swine and fur-bearing animals, and the offspring of any of them;"

The reference to the *Bank Act* is limited to farm improvement loans and is to permit the same security to be taken with respect to a farm improvement loan made to a person who raises poultry as with respect to other such loans.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 258.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1947, and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

First reading, May 30, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 258.

1931, cc. 22, 23; 1932, cc. 6, 15, 25, 26; 1932-33, c. 34; 1935, c. 17; 1936, c. 27; 1937, c. 6; 1938, c. 43; 1939, c. 38; 1940, c. 24; 1940-41, c. 12; 1942-43, c. 22; 1943-44, c. 22; 1944-45, c. 14; 1945, c. 14; 1946, c. 42.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1947, and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

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

Short title.

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1947.*

Power to issue securities for capital expenditures

2. Subject to the provisions of this Act and the approval of the Governor in Council, the Canadian National Railway Company (herein called "the National Company") may issue notes, obligations, bonds, debentures or other securities (herein called "securities") bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide the amounts necessary to meet in whole or in part capital expenditures made or capital indebtedness incurred during the calendar year 1947 by or on behalf of any companies or railways comprised in the National Railway System as defined in 1937, c. 22. *The Canadian National Railways Capital Revision Act, 1937*, on any or all of the following accounts, such expenditures or indebtedness being (herein called "authorized expenditures")—

Additions and Betterments (less retirements)	$18,000,000	
New Equipment	41,500,000	
Acquisition of Securities and retirement of capital obligations	1,057,000	
		$63,241,000

Less: Available from Reserves for Depreciation and Debt Discount Amortization..... 16,518,000

$46,723,000

Proviso.

Provided, however, that for such purposes the aggregate principal amount at any one time outstanding of the securities which the National Company is authorized by this section to issue from time to time shall not exceed the sum of $46,723,000.

Minister of Finance may make temporary loans for capital expenditures.

3. The Minister of Finance, with the approval of the Governor in Council, may make temporary loans to the National Company out of the Consolidated Revenue Fund for the purpose of meeting authorized expenditures, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may determine and secured by securities which the National Company is authorized to issue from time to time under the provisions of section two of this Act, upon applications for such loans approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance:

Proviso.

Provided, however, that the aggregate principal amount at any one time outstanding of the loans which the Minister of Finance is hereby authorized to make from time to time to the National Company shall not exceed the sum of $46,723,000.

Issue and guarantee of substituted securities.

4. Should any such temporary loans be made within the limits aforesaid, definitive securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof.

Power to aid other companies.

5. The National Company may aid and assist, in any manner, any other or others of the said companies and railways and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any other or others of the said companies and railways from time to time:—

(a) Apply the proceeds of any issue of securities in meeting authorized expenditures on its own account or on account of any other or others of the said companies and railways;

(b) Make advances for the purpose of meeting authorized expenditures to any other or others of the said companies and railways, upon or without any security, at discretion.

Guarantee.

6. The Governor in Council may authorize the guarantee of the principal and interest of the securities, which the National Company may issue from time to time under the provisions of this Act.

Form and terms of guarantee.

7. (1) The guarantee or guarantees may be in such forms and subject to such terms and conditions as the Governor in Council may determine to be appropriate and applicable thereto and may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister of Finance or by such other person as the Governor in Council may from time to time designate and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with.

Method of guarantee.

(2) Any such guarantee may be either a general guarantee covering the total amount of the issue or be a separate guarantee endorsed on each obligation.

Temporary guarantees.

(3) With the approval of the Governor in Council temporary guarantees may be made, to be subsequently replaced by permanent guarantees.

Proceeds paid to credit of Minister of Finance in trust.

8. (1) The proceeds of any sale, pledge, or other disposition of any guaranteed securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada in trust for the National Company in one or more banks designated by him.

Application for the release of any part of the proceeds.

(2) The Board of Directors of the National Company may from time to time authorize application to be made to the Minister of Transport for the release of any part of the proceeds deposited as aforesaid to the National Company for the purpose of meeting specified authorized expenditures within the respective limits, mentioned in section two of this Act, and the Minister of Transport may in his discretion approve the said applications and upon the request of the Minister of Transport, the Minister of Finance may release the amount or amounts of such applications or part thereof accordingly.

259.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 259.

An Act to amend the Identification of Criminals Act.

First reading, June 2, 1947.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
88252 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 259.

An Act to amend the Identification of Criminals Act.

R.S., c. 38.

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

1. Subsection one of section two of the *Identification of Criminals Act*, chapter thirty-eight of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Bertillon Signaletic System,

"**2.** (1) Any person in lawful custody, charged with, or under conviction of an indictable offence, or who has been apprehended under the provisions of the *Extradition* R.S., c. 37. *Act* or the *Fugitive Offenders Act*, R.S., c. 81. may be subjected, by or under the direction of those in whose custody he is, to the measurements, processes and operations practised under the system for the identification of criminals commonly known as the Bertillon Signaletic System, or to any measurements, processes or operations sanctioned by the Governor in Council having the like object in view."

Explanatory Note.

The words underlined on the opposite page are new. The purpose of the amendment is to facilitate identification of persons who have been apprehended under the *Extradition Act* or the *Fugitive Offenders Act*.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 260.

An Act to amend the Interpretation Act.

First reading, June 2, 1947.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 260.

An Act to amend the Interpretation Act.

R.S., c. 1; 1931, c. 36; 1935, cc. 6, 30.

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 *Interpretation Act*, chapter one of the Revised Statutes of Canada, 1927, is amended by adding thereto the following subsection:—

Exceptions in subsection one applicable to interpretation sections.

"(3) An interpretation section or provision in an Act shall be read and construed as subject to the same exceptions as those contained in subsection one."

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

Act to be endorsed.

"**7.** The Clerk of the Parliament shall endorse on every Act, immediately after the title thereof, the day, month and year when the Act was, by the Governor General, assented to in His Majesty's name; such endorsement shall be taken to be a part of the Act, and the date of such assent shall be the date of the commencement of the Act, if no other commencement is therein provided."

Endorsement part of Act.

Commencement.

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

When to come into operation

"**11.** Where an Act, or any order in council, order, warrant, scheme, letters patent, rule, regulation, or by-law, made, granted, or issued, under a power conferred by an Act,

(a) is expressed to come into operation on a particular day, the same shall be construed as coming into operation immediately on the expiration of the previous day;

(b) is expressed to expire, lapse or otherwise cease to have effect on a particular day, the same shall be construed as ceasing to have effect immediately on the commencement of the following day."

Explanatory Notes.

1. The exceptions contained in subsection one are as follows:—

"**2.** Every provision of this Act shall extend and apply to

(a) every Act of the Parliament of Canada, now or hereafter passed, except in so far as any such provision

(i) is inconsistent with the intent or object of such Act; or

(ii) would give to any word, expression or clause of any such Act an interpretation inconsistent with the context; or

(iii) is in any such Act declared not applicable thereto;"

The purpose of this amendment is to extend these exceptions to the interpretation sections contained in Acts and regulations.

2. The present section 7 reads as follows:—

"**7.** (1) The Clerk of the Parliament shall endorse on every Act, immediately after the title thereof, the day, month and year when the Act was, by the Governor General, assented to in His Majesty's name, *or reserved by him for the signification of His Majesty's pleasure thereon; and in the latter case, the Clerk shall also endorse thereon the day, month and year when the Governor General signified, either by speech or message to the Senate and House of Commons, or by proclamation, that such Act had been laid before His Majesty in Council, and that His Majesty had been pleased to assent to the same.*

(2) Such endorsement shall be taken to be a part of the Act, and the date of such assent *or signification, as the case may be,* shall be the date of the commencement of the Act, if no later commencement is therein provided."

Bills are no longer reserved for the signification of His Majesty's pleasure and an appropriate amendment is being made to the *Publication of Statutes Act,* R.S.C., 1927, chap. 2, by Bill 20 of the present session. This amendment makes a corresponding change to section 7 of the *Interpretation Act.*

3. Section 11 reads as follows:—

"**11.** Where an Act, or any order in council, order, warrant, scheme, letters patent, rule, regulation, or by-law, made, granted, or issued, under a power conferred by any Act, is expressed to come into operation on a particular day, the same shall be construed as coming into operation immediately on the expiration of the previous day."

The amendment provides a corresponding rule where an enactment is expressed to expire on a particular day.

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

Marginal notes and headings, no part of Act.

"(2) The marginal notes in the body of an Act and the reference to former enactments shall form no part of the Act but shall be deemed to be inserted for convenience of reference only."

5. (1) Paragraph *(e)* of subsection one of section nineteen of the said Act is repealed and the following substituted therefor:—

Effect of repeal.

"*(e)* affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;"

(2) Section nineteen is further amended by adding thereto the following subsection:—

Act or regulation ceasing to have effect deemed repealed or revoked.

"(3) For the purposes of this section, where an Act expires, lapses or otherwise ceases to have effect it shall be deemed to be repealed and where a regulation expires, lapses or otherwise ceases to have effect it shall be deemed to be revoked."

6. (1) Paragraph *(i)* of subsection one of section thirty-one of the said Act is repealed and the following substituted therefor:—

Masculine includes feminine.

"*(i)* words importing male persons include female persons and corporations:"

(2) Subsection one of section thirty-one of the said Act is further amended by adding thereto the following paragraphs:—

Other parts of speech and tenses.

"*(n)* where a word is defined other parts of speech and tenses of the same word have corresponding meanings;

'clear days' and otherwise.

"*(o)* where a number of days not expressed to be 'clear days' is prescribed the same shall be reckoned exclusively of the first day and inclusively of the last; where the days are expressed to be 'clear days' or where

"at least."

the term 'at least' is used both the first day and the last shall be excluded;"

7. Section thirty-five of the said Act is repealed.

8. (1) Paragraph one of section thirty-seven of the said Act is repealed and the following substituted therefor:—

"Act."

"(1) 'Act' as meaning an Act of a legislature, includes an ordinance of the Northwest Territories or of the Yukon Territory;"

4. New.

5. (1) Subsection (1) of section 19 reads as follows:—

"**19.** Where any Act or enactment is repealed, or where any regulation is revoked, then, unless the contrary intention appears, such repeal or revocation shall not, save as in this section otherwise provided,

(a) revive any Act, enactment, regulation or thing not in force or existing at the time at which the repeal or revocation takes effect; or

(b) affect the previous operation of any Act, enactment or regulation so repealed or revoked, or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation or liability acquired, accrued, accruing or incurred under the Act, enactment or regulation so repealed or revoked; or

(d) affect any offence committed against any Act, enactment or regulation so repealed or revoked, or any penalty or forfeiture or punishment incurred in respect thereof; or

(e) affect any investigation, legal proceeding or remedy in respect of any such privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if the Act or regulation had not been repealed or revoked."

Paragraph *(c)* as quoted above refers to any "right, privilege, obligation or liability" but paragraph *(e)* refers to "privilege, obligation, liability". The purpose of the amendment is to add the word "right" to paragraph *(e)* so as to make it consistent with paragraph *(c)*.

(2) The purpose of this amendment is to place an expired Act or regulation in the same position as a repealed Act.

6. (1) The present provision is as follows:—

"(i) words importing *the masculine gender* include *females;*"

(2) New.

7. Section 35 at present reads as follows:—

"**35.** *Whenever under any Act of the Parliament of Canada, provision is made by which any jurisdiction, power or authority is conferred upon the Supreme Court of Alberta, or a judge thereof, such jurisdiction, power or authority shall be deemed to be conferred upon the Court of Appeal or the Court of King's Bench for Alberta, or a judge of one of the said Courts, as the case may require; and in case of any doubt as to whether such jurisdiction, power or authority is to be exercised by the Court of Appeal or the Court of King's Bench, or a judge of one of those Courts, any judge of either Court shall have power to determine the same.*"

There is not now and never was a Court of Appeal and a Court of King's Bench for Alberta. There is one Supreme Court in Alberta consisting of a Trial Division and an Appellate Division.

8. (1) The present provision is as follows:—

"**37.** In every Act, unless the context otherwise requires,

(1) 'Act' as meaning an Act of a legislature, includes an ordinance of the Northwest Territories *as now or heretofore constituted, or of the district of Keewatin,* or of the Yukon Territory;"

In 1876 the separate district of Keewatin was established but in 1905 the district of Keewatin was re-annexed to the Northwest Territories.

(2) Paragraph ten of the said section is repealed and the following substituted therefor:—

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

(3) Paragraph twelve of the said section is repealed and the following substituted therefor:—

legislature. "(12) 'legislature', 'legislative council' or 'legislative assembly' includes the Lieutenant Governor in Council and also the Legislative Assembly of the Northwest Territories, as constituted previously to the first day of September, one thousand nine hundred and five, the Commissioner in Council of the Northwest Territories, and the Commissioner in Council of the Yukon Territory;"

(4) Paragraph twenty-two of the said section is repealed and the following substituted therefor:—

"province." "(22) 'province' includes the Northwest Territories and the Yukon Territory;"

(5) Subparagraph *(a)* of paragraph twenty-six of the said section is repealed and the following substituted therefor:—

"Superior court." "*(a)* in the province of Ontario, the Supreme Court of Ontario;"

(6) Paragraph twenty-nine of the said section is repealed and the following substituted therefor:—

"the United Kingdom." "(29) 'the United Kingdom' means the United Kingdom of Great Britain and Northern Ireland;"

(7) Paragraph thirty-one of the said section is repealed and the following substituted therefor:—

"writing." "(31) 'writing', 'written' or any term of like import includes words printed, painted, engraved, lithographed photographed, or represented or reproduced by any mode of representing or reproducing words in a visible form;

"year." (32) 'year' means calendar year;"

9. Subsection two of section forty-two is repealed and the following substituted therefor:—

Citation includes amendments. "(2) A citation of or reference to an Act shall, unless the contrary intention appears, be deemed to be a citation of or reference to such Act as amended."

10. The said Act is further amended by adding immediately after section forty-two thereof the following heading and section:—

(2) The present provision is as follows:—

"(10) 'His Majesty,' 'the King,' or 'the Crown,' *or other reference to the sovereign reigning at the time of the passing of the Act*, means the Sovereign of *the United Kingdom of Great Britain and Ireland, his heirs and successors;*"

Chapter 4 of the United Kingdom statutes for 1927 authorized the issue of a proclamation altering the royal style and title. By proclamation, dated May 13, 1927, (published in *Canada Gazette*, vol. 60, p. 3946; prefix to Canada Statutes 1928, p. xxiv) the title was changed to "George V by the Grace of God of the United Kingdom of Great Britain, Ireland and the British Dominions beyond the Seas King, Defender of the Faith, Emperor of India".

(3) The present provision is—

"(12) 'legislature,' 'legislative council' or 'legislative assembly' includes the Lieutenant Governor in Council and also the Legislative Assembly of the Northwest Territories, as constituted previously to the first day of September, one thousand nine hundred and five, *the Lieutenant Governor in Council of the district of Keewatin*, the Commissioner in Council of the Northwest Territories *as now constituted*, and the Commissioner in Council of the Yukon Territory;"

Reference to the district of Keewatin is being eliminated for the reasons given above.

(4) The present provision is—

"(22) 'province' includes the Northwest Territories *as now or heretofore constituted, the district of Keewatin*, and the Yukon Territory;"

Reference to the district of Keewatin is being eliminated.

(5) The present provision is—

"(26) 'superior court' means

(a) in the province of Ontario, *the Appellate Division of the Supreme Court of Ontario and the High Court Division of* the Supreme Court of Ontario;"

There is one Supreme Court in Ontario consisting of the Appellate Division and the High Court Division. It is sufficient to refer to the Supreme Court of Ontario.

(6) Section 2 of chapter 4 of the United Kingdom statutes for 1927 provided that Parliament shall be known as the Parliament of the United Kingdom of Great Britain and Northern Ireland and the expression "United Kingdom" is defined to mean Great Britain and Northern Ireland.

(7) The present definition is as follows:—

"(31) 'writing,' 'written,' or any term of like import, includes words printed, painted, engraved, lithographed *or otherwise traced or copied.*"

The amendment will include photographs.

9. Section 42 reads as follows:—

"**42.** In any Act, instrument or document, an Act may be cited by reference to its short title, if any, either with or without reference to the chapter, or by reference to the regnal year, or the year of our Lord in which it was passed.

(2) *Any such* citation of or reference to any Act, shall, unless the contrary intention appears, be deemed to be a citation of or reference to such Act as amended."

The expression "any such citation" in subsection (2) obviously refers to a citation by short title or by reference to the year in which the Act was passed. As it now reads subsection (2) does not refer to a reference to an Act by its long title. A reference to an Act by its long title should also be deemed to be a reference to the Act as amended. The amendment merely strikes out the word "such".

10. New. The purpose of this amendment is to facilitate the drafting of legislation and to avoid repetition.

"REFERENCES.

Reference to another Act.

"**43.** (1) Reference by number or letter to a section, subsection, paragraph, subparagraph, clause, subclause or other division or line of another Act shall be deemed to be a reference to such section, subsection, paragraph, subparagraph, clause, subclause or other division or line of such other Act as printed by authority of law.

Reference to two or more parts, etc.

(2) Where reference is made by number or letter to two or more parts, divisions, sections, subsections, paragraphs, subparagraphs, clauses, subclauses, schedules, rules or forms in an Act, the number or letter first mentioned and the number or letter last mentioned shall both be deemed to be included in the reference.

Reference to a part, etc.

(3) Where in an Act reference is made to a part, division, section, schedule or form without anything in the context to indicate that a part, division, section, schedule or form of some other Act is intended to be referred to, the reference shall be deemed to be a reference to a part, division, section, schedule or form of the Act in which the reference is made.

Reference to a subsection, etc.,

(4) Unless the context otherwise requires, where in an Act reference is made to a subsection, paragraph, subparagraph, clause or subclause, the reference shall be deemed to be a reference to a subsection, paragraph, subparagraph, clause or subclause of the section, subsection, paragraph, subparagraph or clause, as the case may be, in which the reference is made.

Reference to regulations, etc.

(5) Where in an Act reference is made to regulations, without anything in the context to indicate that regulations made under some other Act are intended to be referred to, the reference shall be deemed to be a reference to regulations made under the Act in which the reference is made."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 261.

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

First reading, June 3, 1947.

THE MINISTER OF AGRICULTURE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
87226 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 261.

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

1939, c. 50; 1940, c. 38; 1940-41, c. 24; 1942-43, c. 5.

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

Definition of "crop failure".

1. (1) Paragraph *(b)* of subsection one of section two of *The Prairie Farm Assistance Act, 1939*, chapter fifty of the statutes of 1939, is repealed.

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

"cultivated land."

"*(d)* 'cultivated land' means land that in the year of award was seeded to crop or in summerfallow and includes land seeded to grass in any year if the productivity thereof was maintained in the year of award;"

(3) Paragraph *(e)* of subsection one of section two of the said Act is repealed and the following substituted therefor:—

"farmer."

"*(e)* 'farmer' means a person who as owner or tenant operates a farm in the spring wheat area or who as a member of a co-operative association is engaged in farming in the spring wheat area;"

2. Section three of the said Act, as amended by section two of chapter thirty-eight of the statutes of 1940, section one of chapter twenty-four of the statutes of 1940-41 and section one of chapter five of the statutes of 1942-43, is repealed and the following substituted therefor:—

Sum awarded as assistance.

"**3.** (1) Subject to this Act, the Minister may in any crop year award to each person who was a farmer continuously from the first day of May to the first day of November in such year, a sum by way of assistance according to his cultivated land in a township with respect to which an application for assistance has been made by the rural municipality in which that township is situated or, in case there is no such rural municipality, by the government of the province in which that township is situated.

Explanatory Notes.

1. (1) The definition of "crop failure area" is deleted as the crop failure section of the Act is being repealed.

The repealed paragraph reads:—

"*(b)* 'crop failure area' means an area declared to be a crop failure area pursuant to section four of this Act."

(2) (3) The definitions of "cultivated land" and "farmer" have been made somewhat more precise to facilitate administration.

The repealed paragraphs read:—

"*(d)* 'cultivated land' means land which had been cultivated prior to an emergency year or prior to the year in which a declaration has been made under section four of this Act that an area including such land is a crop failure area, and which land has not reverted to natural prairie;"

"*(e)* 'farmer' means a person engaged in farming in the spring wheat area;"

2. Two important changes are involved:—

First, payments may be made in any year, without the declaration of an emergency year by the Governor in Council. Second, the schedule of payment has been revised to include the special rate of award formerly provided for under the crop failure section of the Act, and such awards will become payable in any year regardless of the number of townships in a province falling within the 0-5 category.

Computation.

(2) The sum to be awarded by way of assistance under subsection one of this section shall be computed as follows:—

(a) if the average yield of wheat in the township is found by the Board to be more than eight and not more than twelve bushels per acre, the award shall be ten cents per acre of the cultivated land of the farmer for each cent, or fraction thereof, not exceeding ten, by which the average price is less than eighty cents per bushel;

(b) if the average yield of wheat in the township is found by the Board to be more than four and not more than eight bushels per acre, the award shall be one dollar and fifty cents per acre;

(c) if the average yield of wheat in the township is found by the Board to be not more than four bushels per acre, the award shall be two dollars and fifty cents per acre.

Restriction on award.

(3) No award under this section shall be made

(a) with respect to more than one-half of the cultivated land of the farmer; nor

(b) with respect to more than two hundred acres of the cultivated land of the farmer.

Number of acres for which award may be made.

(4) The number of acres for which an award may be made under paragraphs *(a)*, *(b)* or *(c)* of subsection two of this section shall not exceed a number that bears the same proportion to two hundred as the number of acres of cultivated land of the farmer in the township in respect of which the award is made bears to the total number of acres of the cultivated land of the farmer.

Where minister may award a lump sum of $200.

(5) Where not less than one-half of the cultivated land of a farmer that may be included in the computation of an award under subsection two of this section is situated in a township in respect of which an award may be made under paragraph *(c)* of that subsection and the amount that the Minister may award to him under that subsection is less than two hundred dollars, the Minister may, in lieu of that amount, award him the sum of two hundred dollars."

Repeal.

3. Section four of the said Act is repealed.

Regulations.

4. (1) Section six of the said Act, as amended by section seven of chapter thirty-eight of the statutes of 1940, is further amended by adding immediately after paragraph *(a)* thereof the following paragraph:—

"*(b)* for determining, for the purposes of this Act, either generally or in specific cases, the area of the cultivated land of a member of a co-operative association;"

(4) The provision in subsection (4) for proportionate payments in cases where a farmer has land in townships in different award categories is the same as that presently included under section 8 *(a)* except that land in ineligible townships is not at present taken into account with the result that a farmer whose land lies partly in an eligible township and partly in an ineligible township can receive a higher award than a farmer all of whose land lies in eligible townships of different categories.

(5) Subsection (5) is a consolidation of the provision for a minimum payment of $200 for farmers in 0-5 townships contained in subsection (2) of section 4 and in paragraph *(a)* of section 8.

3. Section 4 is the crop failure section of the Act and is no longer required as the crop failure schedule of payments has been made a part of the basic schedule of section 3.

Section 4 reads:—

"**4.** (1) The Governor in Council may, upon the application of the government of the province and whenever the Board finds that the average yield of wheat, as a result of anything other than hail, is five bushels per acre or less in each of not less than one hundred and seventy-one townships in the province of Saskatchewan or ninety townships in the province of Alberta or fifty-four townships in the province of Manitoba, declare such provincial area to be a crop failure area.

(2) The Minister may, subject as in this Act provided, award by way of assistance to each farmer resident from May first to November first in an area declared under subsection one hereof to be a crop failure area, a sum of two hundred dollars or a sum not exceeding two dollars and fifty cents per acre with respect to half the cultivated acreage of the farmer not to exceed two hundred acres whichever is the greater.

(3) The province of Alberta and the Peace River District of the province of British Columbia shall, for the purposes of this section, be deemed to be one province."

4. (1) In order that provision may be made in respect to such types of co-operative associations as may from time to time be developed it is considered preferable to make this a subject of regulation rather than to attempt to embody such provision in the Act.

(2) Paragraph *(f)* of section six of the said Act is repealed and the following substituted therefor:—

"*(f)* defining who is an owner or tenant for the purposes of this Act, prescribing the minimum areas of farms in respect of which payments may be made under this Act and excluding from the operation of this Act persons who, in such circumstances and under such conditions as are prescribed in such regulations, have occupations in addition to farming or do not reside on farms."

Repeal.

5. Section eight of the said Act is repealed.

(2) Paragraph *(f)* of section 6 presently reads as follows:—

"**6.** *(f)* excluding from the benefits of this Act farmers who do not reside upon farms, within the meaning of the regulation;"

It is considered desirable to amplify this provision in order that there may be no question that there is authority in the Act for the various regulations governing individual eligibility which are necessary.

5. Section 8 presently reads as follows:—

"**8.** Notwithstanding anything contained in this Act no farmer shall

(a) receive in any year with respect to the same land both emergency assistance under section three and crop failure assistance under section four, and in the event that a farmer has land in a township eligible for emergency assistance and in another township land eligible for crop failure assistance, no award shall be made with respect to more than two hundred acres of cultivated land calculated on a proportionate acreage basis: Provided that where not less than one-half of the total eligible acreage of such farmer lies within a crop failure area, he may be paid an award calculated on such basis or the sum of two hundred dollars, whichever is the greater.

(b) receive either emergency assistance under section three or crop failure assistance under section four if his average yield of wheat in any year is in excess of eight bushels per acre and his wheat production is in excess of three thousand bushels.

The provisions of paragraph *(a)* of section eight, have, as noted above, been incorporated, with some modifications, in subsection (4) and subsection (5) of section three.

With the repeal of paragraph *(b)* farmers having a production of wheat in excess of 3,000 bushels and an average yield of eight bushels to the acre or more are no longer excluded from award if otherwise eligible.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 262.

An Act to amend The Judges Act, 1946.

First reading, June 4, 1947.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

89371

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 262.

An Act to amend The Judges Act, 1946.

1946, c. 56.

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

Salary of Associate Chief Justice.

1. Paragraph *(d)* of section nine of *The Judges Act, 1946*, chapter fifty-six of the statutes of 1946, is repealed and the following substituted therefor:—

"*(d)* The Associate Chief Justice.....13,333.33"

Salaries of judges of Supreme Court of British Columbia.

2. Paragraph *(d)* of section thirteen of the said Act is repealed and the following substituted therefor:—

"*(d)* Six Judges of the Supreme Court, each..12,000.00"

Explanatory Notes.

1. The present paragraph *(d)* of section 9 reads as follows:—

"**9.** The salaries of the judges of the Court of King's Bench and of the Superior Court in and for the province of Quebec are as follows:—.....

(d) The puisne judge of the Superior Court who is appointed by the Governor in Council to perform the duties of Chief Justice in the district as constituted for the Court of King's Bench sitting in appeal within which the Chief Justice does not reside, Montreal or Quebec, as the case may be,.....13,333.33"

This provision was in accordance with the language in the Quebec Courts of Justice Act when *The Judges Act, 1946*, was enacted. The Quebec statute (R.S.Q. 1941, chap. 15) provided that the Superior Court shall be composed of 37 judges, that is to say, of a Chief Justice and 36 puisne judges. The statute also provided that whenever the Chief Justice resides in the City of Quebec (Montreal) the judge appointed to perform the duties of the Chief Justice of the Superior Court shall perform such duties in the district of Montreal (Quebec) as constituted for the Court of King's Bench, sitting in appeal, and shall reside in the City of Montreal (Quebec).

This year the Quebec Courts of Justice Act was amended by providing that the Superior Court shall be composed of 37 judges, that is to say, of a Chief Justice, an Associate Chief Justice and 35 puisne judges. The amendment also provided that the judge appointed to perform the duties of the Chief Justice shall perform such duties under the title of "Associate Chief Justice".

Under the amendment proposed the language in the *Judges Act* will conform to the change in the provincial statute.

2. Paragraph *(d)* of section 13 at present reads as follows:—

"**13.** The salaries of the judges of the Court of Appeal for British Columbia and of the Supreme Court of British Columbia are as follows:—

(d) Five Judges of the Supreme Court, each..12,000.00"

The Province of British Columbia is increasing the number of judges of the Supreme Court from five to six; the proposed amendment will provide the salary for the additional judge.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 263.

An Act to amend the Exchequer Court Act.

First reading, June 4, 1947.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

88051

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 263.

An Act to amend the Exchequer Court Act.

R.S., c. 34; 1928, c. 23; 1930, c. 17; 1932-33, c. 13; 1938, c. 28; 1943-44, c. 25; 1944-45, c. 3; 1946, c. 22.

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

1. Subsection one of section twelve of the *Exchequer Court Act*, chapter thirty-four of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Registrar of Exchequer Court. Tenure of office and salary.

"**12.** (1) The Governor in Council may by an instrument under the Great Seal appoint a fit and proper person, being a barrister of at least five years' standing, to be the Registrar of the Exchequer Court, who shall hold office during pleasure, reside and have his office at the City of Ottawa, and be paid such salary, not exceeding six thousand five hundred dollars per annum, as the Governor in Council may fix."

Coming into force.

2. This Act shall be deemed to have come into force on the first day of April, nineteen hundred and forty-seven.

Explanatory Note.

The present subsection one of section twelve reads as follows:—

"**12.** The Governor in Council may by an instrument under the Great Seal appoint a fit and proper person, being a barrister of at least five years' standing, to be the Registrar of the Exchequer Court, who shall hold office during pleasure, reside and have his office at the city of Ottawa, and be paid a salary of *five thousand dollars* per annum."

The purpose of the bill is to authorize an increase in salary for the Registrar.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 264.

An Act to amend The Fisheries Research Board Act.

First reading, June 4, 1947.

THE MINISTER OF FISHERIES.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 264.

An Act to amend The Fisheries Research Board Act.

1937, c. 31.

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

1. Sections seven, eight and nine of *The Fisheries Research Board Act*, chapter thirty-one of the statutes of 1937, are repealed and the following substituted therefor:—

Annual meeting.

"**7.** The Board shall meet annually at the City of Ottawa, and at such meetings shall elect one member to be chairman and another to be vice-chairman, each of whom shall hold office until the next annual meeting; other meetings of the Board may be held at such places and at such times as are necessary for the work of the Board.

By-laws.

"**8.** The Board may make by-laws for the conduct of its business, but no by-law shall be in force until it is approved by the Governor in Council.

No salaries.

"**9.** (1) Except as in this Act otherwise provided no member of the Board shall receive payment or emolument for his services as such, but each member shall receive such

Expenses.

payments for his travelling and other expenses in connection with the work of the Board as may be approved by the Governor in Council.

Chairman and vice-chairman.

(2) The chairman, if not an officer of the Department, and the vice-chairman, if not an officer of the Department, may be paid such emolument as the Board with the approval of the Minister decides."

2. The said Act is further amended by inserting immediately after section nine thereof the following sections:—

Executive Director of the Board.

"**9A.** (1) The Governor in Council shall designate one of the members appointed from the Department to be the Executive Director of the Board.

Explanatory Notes.

1. The present section 7 reads:—

"**7.** The Board shall meet annually at the City of Ottawa, and at such meetings shall elect one member to be chairman and another to be *secretary*, each of whom shall hold office until the next annual meeting. Other meetings of the Board may be held at such places and at such times as are necessary for the work of the Board."

The only change made is the substitution of the word "vice-chairman" for the word "secretary". This change is necessary for two reasons: first, the necessity of having a vice-chairman to act in the absence of the chairman, and second, because of the provision in section 9A for the appointment of an Executive Director, who shall also be the secretary of the Board.

The present section 8 reads:—

"**8.** The Board may make by-laws for the conduct of its business, but no by-law shall be in force until it *has been* approved by the *Minister*."

The only changes made are as follows:—

The words "Governor in Council" are substituted for the word "Minister". Also, for greater clarity of expression, the word "is" is substituted for the words "has been".

The present section 9 reads:—

"**9.** No member of the Board shall receive payment or emolument for his services, but each member shall receive such payments for his travelling and other expenses in connection with the work of the Board as may be approved by the Governor in Council; provided that the chairman and the secretary, if not an officer or officers of the Department, may be paid such emolument as the Board with the approval of the Minister decides."

The only changes made are as follows:—

The underlined words have been added and the section has been divided into two subsections for clarity. The only material change occurs in the substitution of the word "vice-chairman" for the word "secretary". The reasons for this change are the same as the reasons for the change in section 7.

2. "**9A.** This is a new section and provides for the selection by the Governor in Council of one of the members of the Board from the Department to be an Executive Director and the Secretary of the Board.

Duties.

(2) The Executive Director shall be the chief administrative officer of the Board and shall perform such duties as the Board with the approval of the Minister prescribes and shall also be the secretary of the Board.

Salary.

(3) The Executive Director shall be paid, out of the moneys appropriated by Parliament for the work of the Board, such salary as the Governor in Council may fix.

Scientific, technical and other employees.

R.S., c. 22.

"**9B.** The Board may, subject to the approval of the Minister, employ such scientific, technical and other officers and employees as may be necessary for the proper performance of the Board's work, fix the tenure of their appointments and their remuneration, and prescribe their several duties.

Application of *Civil Service Superannuation Act.*

R.S., c. 24.

"**9C.** (1) Notwithstanding anything in the *Civil Service Act*, the *Civil Service Superannuation Act* or any other Act of the Parliament of Canada, a person who, immediately prior to his appointment or employment under this Act, was a contributor under the *Civil Service Superannuation Act*, shall, while holding office under this Act, continue to be a contributor under the *Civil Service Superannuation Act;* for the purposes of the *Civil Service Superannuation Act*, his service under this Act shall be counted as service in the civil service and he, his widow and children or other dependents, if any, or his legal representatives may be granted the respective allowances or gratuities provided by the *Civil Service Superannuation Act;* and in the event of his being retired from his office or position under this Act for any reason other than that of misconduct, he shall be eligible for re-appointment in the civil service or to receive the same benefits under the *Civil Service Superannuation Act* as he might have been granted if he were retired under like circumstances from a position in the civil service.

Benefits as civil servants continued.

R.S., c. 22.

(2) Any member or employee of the Board, who at the time of his appointment or employment under this Act, holds a position in the civil service, or is an employee within the meaning of the *Civil Service Act*, shall continue to retain and be eligible for all the benefits, except salary, as a civil servant, that he would have been eligible to receive had he remained under that Act."

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

Expenditure of money.

"**11.** From the moneys appropriated by Parliament for the work of the Board, or which the Board may receive through bequest, donation or the sale of natural history specimens or from any other source, the Board shall expend such sums as are necessary for its work."

"**9B.** New. To meet a deficiency in the present Act. Since its organization the Board has always employed its scientific and other personnel.

"**9C.** New. This section is necessary in view of the new section 9A and also to make possible the employment of personnel who are now in the Civil Service.

3. The present section 11 reads:—

"**11.** From the moneys appropriated by Parliament for the work of the Board, or which the Board may receive through bequest, donation or the sale of natural history specimens, the Board shall expend such sums as are necessary for its work."

The only change made is the insertion of the underlined words.

The reason for the change is to provide for the expenditure of moneys received from other sources than those mentioned in the section.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 265.

An Act respecting the Canadian National Railways and to provide for the refunding of matured, maturing and callable financial obligations.

First reading, June 4, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
88633 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 265.

An Act respecting the Canadian National Railways and to provide for the refunding of matured, maturing and callable financial obligations.

1929, c. 11; 1930, c. 8; 1935, c. 3; 1938, c. 22; 1944-45, c. 9.

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

Short Title.

1. This Act may be cited as *Canadian National Railways Refunding Act, 1947.*

Power for refunding.

2. The Governor in Council may provide for the refunding of matured, maturing and/or callable bonds, debentures, stocks, notes, railway equipment trust certificates (including principal instalments payable under Hire Purchase agreements), obligations and other securities (hereinafter called "original securities") of the Canadian National Railway Company (hereinafter called "the National Company") and/or of any one or more of the other Companies comprised in the National Railway System, as defined in *The Canadian National Railways Capital Revision Act, 1937.*

1937, c. 22.

Issue of substituted securities.

Amount of substituted securities.

3. Subject to the provisions of this Act the National Company may issue notes, obligations, bonds, debentures, or other securities (hereinafter called "substituted securities") in respect of such refunding, to an aggregate prinicpal amount not exceeding two hundred million dollars, and the Governor in Council may authorize the guarantee by His Majesty, in the right of the Dominion of Canada, of the principal and interest of the substituted securities.

Approval of Governor in Council.

4. (1) With respect to such refunding, the Governor in Council may, subject to the provisions of this Act, from time to time approve or decide—

(a) the kind or kinds of substituted securities to be issued and guaranteed, and the form or forms and terms thereof;

(b) the currency or currencies in which any issue or parts thereof may be made;

(c) the form and manner of the guarantee or guarantees;

(d) the times, manner and amount of the issue or issues;

(e) the method or manner of refunding, whether by exchange or substitution of the substituted securities for the original securities, or by payment of the original securities at maturity or when callable by means of the proceeds of the sale, pledge or other disposition of the substituted securities;

(f) the terms and conditions of any such exchange or substitution, or of any such sale, pledge or other disposition of the substituted securities;

(g) the securing, if deemed desirable, of the substituted securities by mortgage, deed of trust or other instrument, and the manner thereof, and the form and terms of any such indenture, and the trustee or trustees thereof;

(h) the manner, terms and conditions of any temporary financing and the expediency thereof.

Guarantees.

(2) The guarantee or guarantees may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister of Finance, or by such other person as the Governor in Council may from time to time designate, and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the relative provisions of this Act have been complied with.

Deposit and release of proceeds.

5. The proceeds of any sale, pledge or other disposition of the substituted securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada, in trust for the National Company, in one or more banks designated by him, and shall from time to time be released by the Minister of Finance to the National Company upon applications, approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance for the release of such proceeds, deposited as aforesaid.

Cancellation and cremation of original securities.

6. Original securities coming into the possession of the National Company by means of such refunding may be cancelled and cremated in the presence of a representative or representatives of the Minister of Finance and of the

National Company and, (if desired by them) of any Trustees affected, and certificates of such cremation, signed by such representatives, shall be filed with the Minister, the National Company, and with the Trustees (if desired by them) and any such certificate shall be conclusive evidence for all purposes of the cancellation and cremation of the original securities covered thereby.

Loans authorized to National Company not exceeding aggregate amount of $200,000,000.

7. (1) Upon applications for temporary loans, approved by the Minister of Transport, made from time to time to the Minister of Finance by the National Company, the Minister of Finance, with the approval of the Governor in Council, may make such loans to the National Company out of the Consolidated Revenue Fund of Canada for the purpose of refunding outstanding securities of any company referred to in section two of this Act, repayable on such terms and at such rates of interest as the Governor in Council may determine and secured by a demand note or notes of the National Company: Provided, however, that the aggregate principal amount of the loans which the Minister of Finance is hereby authorized to make to the National Company shall not exceed the sum of two hundred million dollars.

Proviso.

Issue and guarantee of substituted securities.

(2) Should any such temporary loans be made within the limits aforesaid, substituted securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 269.

An Act to amend the Income War Tax Act.

First reading, June 6, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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R.S., c. 97; 1928, cc. 12, 30; 1930, c. 24; 1931, c. 35; 1932, cc. 43, 44; 1932-33, cc. 14, 15, 41; 1934, cc. 19, 55; 1935, cc. 22, 40; 1936, cc. 6, 38; 1938, c. 48; 1939 (1st Sess.), c. 46; 1939 (2nd Sess.), c. 6; 1940, c. 34; 1940-41, c. 18; 1942-43, c. 28; 1943-44, cc. 14, 24; 1944-45, c. 43; 1945, (2nd Sess.), c. 23; 1946, c. 55.

THE HOUSE OF COMMONS OF CANADA.

BILL 269.

An Act to amend the Income War Tax Act.

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

1. Subsection one of section two of the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, is amended by re-lettering paragraph *(a)* as paragraph *(aa)* and inserting the following paragraph immediately before the said paragraph:—

"child qualified for family allowance."

"*(a)* 'child qualified for family allowance' means a child that, in the last month of the taxation year in respect of which the expression is being applied, was qualified or might have been qualified by registration under *The Family Allowances Act, 1944*, so that an allowance under that Act was or might have been payable in respect of that month or the immediately following month."

1944-45, c. 40.

2. (1) Section three of the said Act is amended by adding thereto the following subsection:—

Security in lieu of interest or dividend.

"(11) Where a person has, on or after the first day of January, nineteen hundred and forty-seven, received a security or other right wholly or partially as or in lieu of payment of or otherwise in satisfaction of an interest, dividend or other debt the amount of which would be included in computing his income if paid, the value of the security or other right or the applicable portion thereof shall, notwithstanding the form or legal effect of the transaction, be included in computing his income for the taxation year in which it was received and a payment in redemption of the security or in satisfaction of the right shall not be deemed to be income of the recipient in the year of payment."

(2) Section three of the said Act is further amended by adding thereto the following subsection:—

Certificates evidencing indebtedness.

"(12) Certificates evidencing indebtedness or stock or shares issued to a person in respect of an allocation in pro-

EXPLANATORY NOTES.

1. The definition is new and is inserted for brevity in drafting the provisions relating to personal exemptions from tax—see section 4 (1) following. The substance of the definition was formerly contained in these provisions. The only change is to insure that the relevant date for determination of the amount of the exemption in respect of a child is the end of the calendar year.

2. (1) New. To give effect to the first part of paragraph 9 of the resolution, which, as amended, provided "that funding securities received on or after January 1, 1947, in respect of an accrued right to interest, dividends or other payments of an income nature . . . be taxable as income."

(2) New. To remove uncertainty and to ensure that tax is not imposed at the time of redemption of the certificates, stock or shares mentioned but is payable at the time of issue.

portion to patronage, as defined in subsection ten of section five of this Act, shall be deemed to be income received by the person to whom they are issued in the year in which they are issued of an amount equal to the amount of the allocation in proportion to patronage in respect of which they are issued and payment thereunder or redemption thereof shall not be deemed to be income in the year of payment or redemption."

Co-operatives.

3. (1) Subparagraph (vi) of paragraph *(p)* of section four of the said Act is deemed to have been repealed on the first day of September, nineteen hundred and forty-six, and subparagraph (vii) thereof is renumbered as subparagraph (vi).

Provisions continued in force.

(2) The provisions set out in paragraph *(g)*, relating to mutual corporations, and in paragraph *(p)* of section four of the said Act as in force on the thirty-first day of December, nineteen hundred and forty-five, shall be deemed to have continued in force, notwithstanding the Act to amend the *Income War Tax Act*, chapter fifty-five of the statutes of 1946, until the thirty-first day of December, nineteen hundred and forty-six, and to have been applicable in respect of that proportion of the income of any mutual corporation or co-operative company or association, to which they were applicable, respectively, of the nineteen hundred and forty-seven taxation year that the number of days in the said taxation year before the first day of January, nineteen hundred and forty-seven is of the number of days in the whole of the said taxation year.

Exemptions and deductions.

4. (1) Paragraphs *(c)*, *(d)* and *(e)* of subsection one of section five of the said Act are repealed and the following substituted therefor:—

"*(c)* fifteen hundred dollars in the case of a taxpayer who, during the taxation year, was

(i) a married person who supported his spouse,

(ii) a person who had a son or daughter wholly dependent upon him for support, if the son or daughter was, during the taxation year,

(A) under eighteen years of age,

(B) eighteen years of age or over and dependent by reason of mental or physical infirmity, or

(C) under twenty-one years of age and a student at a secondary school, university or other educational institution,

(iii) an unmarried person or a married person separated from his spouse who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption, or

3. (1) Section 4 *(p)* of the Act provides for the exemption for three years of new co-operatives that meet certain requirements. The amendment is to eliminate the requirement that the co-operatives have at least 20 members.

(2) Paragraphs *(g)* and *(p)* of section 4, providing an exemption for mutual corporations and co-operative associations, were repealed in respect of the 1947 taxation year of the corporation or association. The amendment is to revive the exemption so that it will continue and be applicable in respect of income earned up to the end of the 1946 calendar year.

4. (1) To give effect to paragraph 4 of the resolution which provided "that for the 1947 and subsequent taxation years the deduction from income of an individual allowed in respect of persons supported by or dependent on him be allowed without regard to the country of residence of such persons." It will no longer be necessary for a spouse or dependent to reside in "any part of His Majesty's dominions or a country contiguous to Canada, or, residing elsewhere" to be "a subject or citizen of a country associated or allied with Canada in the conduct of war." The provisions have been simplified by use of the definition "child qualified for family allowance" enacted by section one of the Bill.

(iv) an unmarried minister or clergyman in charge of a diocese, parish or congregation who maintained a self-contained domestic establishment and employed therein on full time a housekeeper or servant,

and seven hundred and fifty dollars in the case of each individual not entitled to the aforesaid deduction of fifteen hundred dollars;

(d) for each child or grandchild of the taxpayer who during the taxation year, was wholly dependent upon the taxpayer for support and was

(i) under eighteen years of age,

(ii) eighteen years of age or over and dependent by reason of mental or physical infirmity, or

(iii) under twenty-one years of age and a student at a secondary school, university or other educational institution,

one hundred dollars if the child or grandchild was a child qualified for family allowance and three hundred dollars if the child or grandchild was not such a child, and

(e) an amount expended by the taxpayer during the taxation year for the support of a person who was, during the taxation year, dependent on the taxpayer for support and was

(i) his parent or grandparent and dependent by reason of mental or physical infirmity,

(ii) his brother or sister

(A) under eighteen years of age,

(B) eighteen years of age or over and dependent by reason of mental or physical infirmity, or

(C) under twenty-one years of age and a student at a secondary school, university, or other educational institution, or

(iii) his daughter or sister under twenty-one years of age training as a nurse at a public or provincially licensed private hospital,

not exceeding one hundred dollars if the person was a child qualified for family allowance and three hundred dollars if he was not such a child."

(2) Paragraph *(p)* of subsection one of section five of the said Act is amended by adding thereto the following:—

Proviso.

"Provided that, where a corporation or joint stock company, that has sustained a loss in any taxation year, has included in the computation to determine its profits subject to the tax under *The Excess Profits Tax Act, 1940*, for that taxation year, an amount by way of reduction in a reserve against future depreciation in inventory values established pursuant to paragraph *(b)* of subsection one of section six of

1940, c. 32.

(2) New. Section 5 (1) *(p)* of the Act provides for the carrying of losses back one year and forward three years. This provision, in conjunction with the provisions of *The Excess Profits Tax Act* that permit the establishment of an inventory reserve in effect result in a taxpayer being permitted to deduct the whole amount of the loss from income of two years. The proposed provision is to eliminate the double deduction.

the said Act, there shall be deducted, for the purposes of this paragraph, from the amount of the loss in that taxation year, an amount equal to the amount of the said reduction in the reserve."

Deferred maintenance and repairs.

(3) Subparagraph (iii) of paragraph *(v)* of subsection one of section five of the said Act is repealed and the following substituted therefor:—

"(iii) one-half of the expenditures made

(A) in connection with maintenance and repairs by a taxpayer carrying on business, or

(B) on underground development by a taxpayer operating a mine

in a period of twelve months ending not later than the thirty-first day of December, 1950, to be fixed by the Governor in Council for the purposes of this paragraph;"

Order in council deemed not to have been made.

(4) The Order of His Excellency the Governor General in Council of the seventeenth day of April, 1947 (P.C. 1502) shall be deemed not to have come into operation or to have been made.

(5) Paragraph *(w)* of subsection one of section five of the said Act is repealed and the following substituted therefor:—

Mining and logging income taxes deductible.

"*(w)* Such amount as the Governor in Council may, by regulation, allow for amounts paid in respect of taxes imposed on the income, or any part thereof, by the Government of a Province by way of tax on income derived from mining operations or income derived from logging operations."

Application of para. *(w)*.

(6) Paragraph *(w)* of subsection one of section five of the said Act, as enacted by subsection five of this section, is applicable to income of the nineteen hundred and forty-seven and subsequent taxation years and to tax payable thereon but in the case of the nineteen hundred and forty-seven taxation year no amount may be deducted thereunder greater than that proportion of the total amount that might be deducted in respect of the whole taxation year that the number of days in the said taxation year in the calendar year nineteen hundred and forty-seven is of the number of days in the whole of the taxation year.

(7) That part of subsection seven of section five of the said Act preceding paragraph *(a)* thereof is repealed and the following substituted therefor:—

Deductions from income of insurance company other than life.

"(7) There may be deducted for the purpose of this Act from the income as hereinbefore defined of an insurance company other than a life insurance company, whether a mutual corporation or a joint stock company, any amount credited to a policyholder of the insurance company by way of dividend, refund of premiums or refund of premium deposits and which amount is, during the taxation year, or within twelve months thereafter, either:"

(3) and (4). Section 5 (1) (v) provides for the deduction of deferred repairs and maintenance made during a period to be fixed by the Governor in Council from the income of certain earlier years. It is proposed that the period be fixed as provided in the amendment.

(5) and (6) The amendment revises the wording to make it clear that the mining and logging income taxes that are deductible are those that are imposed on the same income or part of it and not those paid in the taxation year.

(7) This amendment is to rectify an omission in provisions introduced last year in respect of deductions from income allowed to insurance companies other than life insurance companies.

(8) Paragraphs *(e)* and *(f)* of subsection ten of section five of the said Act are repealed and the following substituted therefor:—

"payment."

"*(e)* 'payment' includes the issue of certificates evidencing indebtedness or stock or shares of the taxpayer or of a corporation that owns all the share capital (except directors' qualifying shares) of the taxpayer, only if the taxpayer or that corporation has, in the taxation year or within twelve months thereafter, dispersed an amount of money equal to the face value of the said certificates, stock or shares in redeeming or purchasing certificates evidencing indebtedness or stock or shares of the taxpayer or that corporation, previously issued; and

"member."

(f) 'member' of a taxpayer means a person who is entitled as a member or shareholder to full voting rights in the conduct of the affairs of the taxpayer (being a corporation) or of a corporation that owns all the share capital (except directors' qualifying shares) of the taxpayer."

Deduction not allowed on certain taxes paid to provinces or municipalities.

5. (1) Paragraph *(o)* of subsection one of section six of the said Act is repealed and the following substituted therefor:—

"*(o)* any corporation tax, as defined by regulation made by the Governor in Council, paid to the Government of a province or to a municipality."

Subsection repealed.

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

6. (1) That part of subsection two A of section eight preceding paragraph *(a)* is repealed and the following substituted therefor:—

I.T. paid to a country other than Canada by subsidiary non-resident company.

"(2A) A company incorporated in Canada may deduct from the aggregate of the taxes payable under this Act and *The Excess Profits Tax Act, 1940*, an amount equal to the income tax and excess profits tax deemed to have been paid to the government of a country other than Canada on the income out of which dividends (other than dividends that are not liable to taxation by virtue of paragraph *(r)* of section four of this Act) are paid to it by a subsidiary non-resident company (more than fifty per centum of the capital stock of which having full voting rights under all circumstances, are owned by it) calculated in accordance with the following rules:—

(2) Subsection two B of section eight of the said Act is repealed and the following substituted therefor:—

Resident corporation owning over 50% of issued shares, etc.

"(2B) Where a company resident in Canada owns all the shares (less directors' qualifying shares) of a non-resident holding company, the company resident in Canada may

(8) Section 5 (10) of the Act relates to the deduction of payments made to customers of a taxpayer pursuant to allocations in proportion to patronage. The proposed amendments extend the definition of "member" to include in the members of a taxpaying subsidiary co-operative the members of a parent co-operative and to include payments by the parent to the member as payments of the subsidiary.

5. (1) and (2). Section 6 (1) *(o)* of the Act now provides that no corporation tax, as defined in subsection 6 of that section may be deducted in computing income. The amendment repeals the definition of "corporation tax" now in the Act to permit it to be kept in conformity with the Dominion-Provincial Tax Agreements.

6. (1) and (2) The proposed amendment is to extend the deduction in respect of taxes paid by a non-resident subsidiary of a resident Canadian corporation in two respects:—

(a) The deduction may be made when the subsidiary is controlled by the Canadian company though not wholly owned by it and

(b) The deduction may be made where the Canadian company wholly owns a non-resident holding company that is the parent company of the non-resident subsidiary.

The first amendment gives effect to paragraph seven of the resolution which provided "that where a resident corporation owns over 50 per cent of the issued shares having full voting rights under all circumstances of a non-resident corporation and receives dividends (other than dividends that are not liable to taxation) from the non-resident corporation, the resident corporation may deduct from the tax otherwise payable by it for the 1947 and subsequent taxation years an amount in respect of income tax and excess profits tax paid to a government of a country other than Canada on the income out of which the dividends are deemed to have been paid."

deduct from its taxes under this Act and *The Excess Profits Tax Act, 1940,* for any taxation year, an amount equal to that proportion of the dividends received by the company resident in Canada from the non-resident holding company in that taxation year that is the same as the proportion that the aggregate of the income tax and excess profits tax paid by the non-resident subsidiary companies of the holding company to the government of a country other than Canada in respect of income of the year preceding the year in which the dividends were received by the company resident in Canada is of the total income of the said subsidiaries in that year unless that amount exceeds the amount of taxes that would have been payable under this Act and *The Excess Profits Tax Act, 1940,* on such dividends as income, in which case an amount equal to the amount that would have been so payable may be deducted in the place thereof.

1940, c. 32.

"non-resident holding company."

"(2C) In subsection two B of this section "non-resident holding company" means a company that in the taxation year in which the dividends are received by the company resident in Canada derived more than seventy-five per centum of its income from dividends received from subsidiary non-resident companies the majority of whose shares, having full voting rights under all circumstances, were owned by it.

Minister may fix the amount deemed to be income of subsidiary company.

"(2D) For the purposes of subsections two A and two B of this section, the Minister may fix an amount that shall be deemed to be the income in any taxation year of a subsidiary company or a holding company therein mentioned and may determine the amount of the aggregate of the income and excess profits tax paid by the non-resident subsidiary companies therein mentioned.

7. Subsection eleven of section nine B of the said Act is repealed and the following substituted therefor,—

Exemption of dividends to non-resident parent company.

"(11) Where a non-resident company receives dividends from a resident subsidiary company all of whose shares (less directors' qualifying shares) having full voting rights under all circumstances, are beneficially owned by the non-resident company and where,

(a) not more than one-quarter of the gross income of the resident company is derived from interest and dividends other than interest and dividends received from any wholly-owned subsidiary company, and

(b) in the case of a non-resident corporation incorporated since the first day of April, nineteen hundred and thirty-three, the Minister is satisfied that the non-resident company was not incorporated for the purpose of evading the tax imposed by subsection two of this section,

no tax is payable in respect of the dividends under subsection two of this section but in addition to any other tax

7. This gives effect to paragraph 6 of the resolution which provided "that there be imposed an income tax of 5 per cent on a non-resident corporation in respect of dividends received by it on or after April 30, 1947, from a resident corporation where all the issued shares of the resident corporation having full voting rights under all circumstances, other than directors' qualifying shares, are beneficially owned by the non-resident corporation."

imposed by this Act there shall be imposed an income tax of five per centum on the said non-resident company in respect of the said dividends received on or after the thirtieth day of April, nineteen hundred and forty-seven, and the provisions of this section applicable in respect of taxes imposed under subsection two of this section with respect to dividends apply, *mutatis mutandis*, in respect of the tax imposed by this subsection."

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

Premiums taxable.

"**17.** Where a corporation redeems its shares at a premium the amount of any such premium received on or after the thirty-first day of May, nineteen hundred and forty-seven, shall, for the purposes of this Act, be included in computing the income of the recipient of the taxation year in which the premium is received."

9. Section forty-eight of the said Act is amended by adding thereto the following subsection:—

When amount of income is $2,000. or less.

"(10) Notwithstanding anything contained in this section, where a corporation that has held forth the prospect that it will make allocations in proportion to patronage to its customers of a taxation year, as described in subsections eight, nine, ten and eleven of section five of this Act, and where the amount of its income of that year is estimated by it to be two thousand dollars or less, the corporation is not required to pay instalments in respect of its tax on its said income under subsection four of this section but shall pay the amount of its said tax as estimated by it at the time when it is required under section thirty-three of this Act to make a return of its income for such taxation year and if, after examination of the corporation's return under section fifty-three of this Act,

(a) it is established that the amount of the income of the corporation is two thousand dollars or less but that the amount so paid is less than the tax payable by it, the corporation shall forthwith after notice of assessment is sent to it under section fifty-four of this Act pay the unpaid amount thereof together with interest thereon at four per centum per annum from the time when it made payment of its tax as estimated by it until one month after the date of mailing of the notice of assessment and thereafter at seven per centum per annum until the date of payment; or

Interest when amount of income is more than $2,000.

(b) it is established that the amount of income of the corporation is more than two thousand dollars, the corporation shall, forthwith after notice of assessment is sent to it under section fifty-four of this Act, pay

8. This section presently provides that premiums paid on redemption of shares are deemed to be "dividends". As such, under section 4 *(r)* they are not taxable when received by another Canadian company. The purpose of the amendment is to provide that they will, in all cases, be included in computing income.

9. New. Section 48 of the Act provides for the payment of estimated tax in instalments by corporations. The purpose of the amendment is to permit smaller companies that make payments pursuant to allocations in proportion to patronage and the determination of whose income before the end of the taxation year is therefore difficult, to postpone payment of tax until the date of filing the return. The rates of interest are the normal rates of interest applicable to taxpayers.

interest on the amount of its tax at four per centum per annum in respect of the period from the end of its taxation year to the day when it made payment of its tax as estimated by it and if the amount of the said payment is less than the tax payable by it shall at that time pay the unpaid amount thereof together with interest thereon at four per centum per annum from the time when it made payment of its tax as estimated by it until one month after the date of mailing of the notice of assessment and thereafter at seven per centum per annum until the date of payment."

10. Section seventy-five of the said Act is amended by adding thereto the following subsection:—

Regulations.

"(3) The Governor in Council may make regulations not inconsistent with this Act

(a) prescribing the evidence required for any purpose under this Act, and

(b) requiring any class of persons to make information returns respecting any class of information required in connection with the administration or enforcement of this Act, and any return required by regulation under this section shall be deemed to be a return required by section thirty-nine of this Act."

11. (1) Subsection eight of section ninety-two of the said Act is repealed and the following substituted therefor:—

Refunds.

"(8) Where any person on whose behalf money has been paid to the Receiver General of Canada under this section was not liable to pay any tax under this Act or where moneys paid to the Receiver General of Canada under this section on behalf of any person are in excess of the tax that such person was liable to pay under this Act, the Minister may, at or prior to the issue of the notice of assessment, without application therefor, or on application in writing therefor by the taxpayer within two years from the end of the calendar year in which payment was made or within twelve months from the date at which notice of assessment was issued, whichever is later, refund to the said person the amount so paid or such part thereof as in his opinion such person was not liable to pay."

10. New. To assist the administration of the Act by authorizing the Governor in Council to establish the nature of the evidence that is required in difficult cases, (for example, in the case of dependents resident abroad) and to require returns of additional information.

11. (1) and (2) To give effect to paragraph 8 of the resolution which provided "that the period during which refunds may be made in respect of amounts deducted for tax at source from salaries or wages be extended and that where the period for refunds in respect of deductions heretofore made has expired, such refunds be permitted for a further prescribed period."

(2) Where a payment on behalf of any person has been made to the Receiver General of Canada under section ninety-two of the said Act on or before the thirty-first day of December, nineteen hundred and forty-five, the Minister may, upon an application made on or before the thirty-first day of December, nineteen hundred and forty-eight, if that person was not liable to pay tax under this Act or the payment was in excess of the tax that the person was liable to pay under this Act, refund to that person the amount so paid or such part thereof as, in his opinion, such person was not liable to pay."

12. (1) Paragraph *(b)* of subsection one of section ninety-four of the said Act is repealed and the following substituted therefor:—

"Private company."

"*(b)* 'private company' means a company, the number of whose shareholders has not, at any time since the twenty-ninth day of April, nineteen hundred and forty-one, been more than seventy-five, not including persons who are in the employment of the company, or who, having been formerly in the employment of the company were while in that employment and have continued after the termination of that employment to be shareholders of the company, two or more persons holding one or more shares jointly being counted as a single shareholder for the purposes of this paragraph; and "

Undistributed income of a company on hand.

(2) That part of paragraph *(c)* of subsection one of section ninety-four of the said Act following subparagraph (viii) is repealed and the following substituted therefor:—

"and includes an amount received, after the end of the specified period and before an election by the company under this Part, by way of dividend from a company that has elected and paid the tax, if any, payable under this Part, if the dividend would not have been taxable under any other part of this Act if paid to an individual by reason of section ninety-five in this Part, and excludes an amount equal to dividends paid by the company after the end of the specified period that were not taxable as income of the shareholders by reason of being paid out of undistributed income of a family corporation."

(3) Section ninety-four of the said Act is further amended by adding thereto the following subsections:—

Undistributed income of a life insurance company.

"(3) Notwithstanding anything contained in paragraph *(c)* of subsection one of this section, the undistributed income of a life insurance company on hand at the end of a specified fiscal period means the amount that is at the credit of shareholders' account at the end of such fiscal period.

12. (1) To give effect to paragraph 10 of the resolution which provided "that the provisions respecting the taxation of private companies in respect of undistributed income be extended to include companies having not more than 75 shareholders excluding shareholders employed or formerly employed by the company, as at present. The number of shareholders is presently limited to 50.

(2) To give effect to paragraph 12 of the resolution which provided "that there be deducted from the undistributed income of a private company on hand at the end of the 1939 fiscal period, the amount of dividends paid by the company before December 31, 1942, that were not subject to tax in the hands of the shareholders by reason of the company having been a family corporation."

(3) New. The proposed subsection (3) is to enable a life insurance company that is a private company to elect to pay tax under the provisions of Part XVIII on the undistributed amount credited to shareholders' account. The proposed subsection (4) is consequential on the amendment to subsection 1 of section 96 contained in section 13 (1) of the Bill.

Tax paid under this Part deemed undistributed income.

"(4) Where a company has elected to pay and has paid tax under this Part in respect of the amount specified in paragraph *(b)* of subsection one of section ninety-six of this Act, the said amount shall be deemed, for the purposes of section ninety-five of this Act, to be undistributed income of the company."

13. (1) Subsection one of section ninety-six of the said Act is repealed and the following substituted therefor:—

Election to pay special corporation tax.

"**96.** (1) A private company may elect in such manner as may be prescribed by regulations, on or before the thirty-first day of December, nineteen hundred and forty-seven, to be assessed and pay a tax, computed in the manner set out in subsection two of this section,

(a) in the case of a company that had a fiscal period ending before the first day of January, nineteen hundred and forty, on an amount equal to its undistributed income on hand at the end of its nineteen hundred and thirty-nine fiscal period, or its undistributed income on hand at the end of the fiscal period that terminates nearest the time when it so elects whichever is less, and

(b) in the case of any other company, on an amount equal to the amount received by it before the date of election by way of dividends from a private company that has elected and paid the tax, if any, payable under this Part, which dividends would not, if payable to an individual, have been taxable under any other Part of this Act by reason of section ninety-five in this Part."

Rates.

(2) That part of subsection two of section ninety-six of the said Act following the table therein set out, is repealed and the following substituted therefor:—

"to the respective portions of the amount on which the tax is payable to which the various persons who held shares in the company on the thirty-first day of December, nineteen hundred and forty-four, or in the case of a company incorporated after that day, on the last day of the first fiscal period of the company, would have been entitled if the said amount had been distributed by way of a dividend on the said day, as the case may be, but excluding any portion that if so distributed would have been payable on shares held

13. (1) Paragraph *(b)* is new and is to permit a private company incorporated after 1939 to elect to pay tax on dividends received by it from a private company incorporated before that date in order to permit it to distribute the amount of this income by way of dividends under the circumstances provided by Part XVIII.

(2) Section 96 (2) is consequential on the amendment under subsection (1) which allows private companies incorporated after 1939 to elect to pay the special private company tax.

(a) on the said day, as the case may be, by a person (other than a personal corporation, trustee or other like person acting in a fiduciary capacity) who would not have been taxable under this Act in respect of dividends or

(b) on the day that the company elected to pay tax under this section, by another private company."

14. The said Act is further amended by adding thereto the following section as section ninety-seven:—

Tax in respect of dividends from a private company, etc.

"**97.** (1) In addition to any other tax imposed by this Act and notwithstanding section ninety-five thereof, an income tax at the rates fixed in this section is imposed on an individual resident in Canada and on any person not resident in Canada, in respect of dividends received by him from a private company that has elected to pay and paid tax under this Part that would not have been taxable under any other Part of this Act by reason of the said section ninety-five, where such dividends are received by him on shares that were held

(a) on the thirty-first day of December, nineteen hundred and forty-four, or in the case of a company incorporated after that day, on the last day of the first fiscal period of the company, by a person (other than a personal corporation, trustee, or other like person acting in a fiduciary capacity) who would not have been taxable under this Act in respect of dividends, or

(b) on the day that the company so elected, by another private company.

Rates.

(2) The tax imposed by subsection one of this section shall be payable at the following rates:—

(a) where the shares were acquired by the individual or person before the first day of January, nineteen hundred and forty-seven—at a rate of fifteen per centum, and

(b) where the shares were acquired by the individual or person on or after the first day of January, nineteen hundred and forty-seven—at the rate that the private company would have paid tax on the respective portion of the undistributed income mentioned in subsection one if an individual had held the shares on the said thirty-first day of December or the said last day of the first fiscal period of the corporation or the said date of election, as the case may be.

14. New. To give effect to paragraph 13 of the resolution which provided "that a tax be imposed on an individual who holds shares of a private company that paid tax on undistributed income in accordance with section 96 of the Act, which shares were held on December 31, 1944, by a corporation or other shareholder who would not have been liable to tax in respect of dividends on the shares so that the private company was not required to pay tax on the respective portion of undistributed income, such tax to be payable in respect of dividends paid to the individual out of the said respective portion of undistributed income, at the following rates:—

(a) where the shares were acquired by the individual in the years 1945 and 1946—at a rate of 15 per cent; and

(b) where the shares were acquired by the individual on or after January 1, 1947—at the rate that the private company would have paid tax on the respective portion of the undistributed income if an individual had held the shares on December 31, 1944."

(3) A company paying any dividends in respect of which a tax is imposed by this section shall withhold the amount of the tax from the dividends and shall forthwith remit the amount thereof to the Receiver General of Canada.

(4) The tax imposed by this section is payable, except in respect of dividends received before the first day of July, nineteen hundred and forty-seven, forthwith on payment of the dividends in respect of which it is payable and, in the case of dividends received before that day, is payable forthwith after that day."

Paragraph A of First Schedule.

15. (1) Paragraph A of the First Schedule to the said Act shall be deemed to have been repealed on the first day of January, nineteen hundred and forty-seven, and the following to have been substituted therefor:—

"A. RATES OF TAX APPLICABLE TO INCOME OF PERSONS, OTHER THAN CORPORATIONS OR JOINT STOCK COMPANIES UNDER SUBSECTION ONE OF SECTION NINE."

On the first $100 of the income or any portion thereof, 16 per centum per annum; or

$16 upon the income of $100; and 17 per centum upon the amount by which the income exceeds $100 and does not exceed $200; or

$33 upon the income of $200; and 18 per centum upon the amount by which the income exceeds $200 and does not exceed $250; or

$42 upon the income of $250; and 19½ per centum upon the amount by which the income exceeds $250 and does not exceed $300; or

$51.75 upon the income of $300; and 20½ per centum upon the amount by which the income exceeds $300 and does not exceed $400; or

$72.25 upon the income of $400; and 21½ per centum upon the amount by which the income exceeds $400 and does not exceed $500; or

$93.75 upon the income of $500; and 22½ per centum upon the amount by which the income exceeds $500 and does not exceed $1,000; or

$206.25 upon the income of $1,000; and 24 per centum upon the amount by which the income exceeds $1,000 and does not exceed $2,500; or

$566.25 upon the income of $2,500; and 25½ per centum upon the amount by which the income exceeds $2,500 and does not exceed $3,500; or

$821.25 upon the income of $3,500; and 26½ per centum upon the amount by which the income exceeds $3,500 and does not exceed $4,500; or

$1,086.25 upon the income of $4,500; and 28 per centum upon the amount by which the income exceeds $4,500 and does not exceed $5,000; or

15. (1) and (2). To give effect to the rates mentioned in paragraphs 2 and 3 of the resolution.

$1,226.25 upon the income of $5,000; and 30 per centum upon the amount by which the income exceeds $5,000 and does not exceed $6,500; or

$1,676.25 upon the income of $6,500; and 34 per centum upon the amount by which the income exceeds $6,500 and does not exceed $8,500; or

$2,356.25 upon the income of $8,500; and 38½ per centum upon the amount by which the income exceeds $8,500 and does not exceed $10,500; or

$3,126.25 upon the income of $10,500; and 40½ per centum upon the amount by which the income exceeds $10,500 and does not exceed $11,500; or

$3,531.25 upon the income of $11,500; and 43 per centum upon the amount by which the income exceeds $11,500 and does not exceed $13,000; or

$4,176.25 upon the income of $13,000; and 45 per centum upon the amount by which the income exceeds $13,000 and does not exceed $14,000; or

$4,626.25 upon the income of $14,000; and 47½ per centum upon the amount by which the income exceeds $14,000 and does not exceed $17,000; or

$6,051.25 upon the income of $17,000; and 50 per centum upon the amount by which the income exceeds $17,000 and does not exceed $18,000; or

$6,551.25 upon the income of $18,000; and 52½ per centum upon the amount by which the income exceeds $18,000 and does not exceed $25,000; or

$10,226.25 upon the income of $25,000; and 55 per centum upon the amount by which the income exceeds $25,000 and does not exceed $30,000; or

$12,976.25 upon the income of $30,000; and 57½ per centum upon the amount by which the income exceeds $30,000 and does not exceed $50,000; or

$24,476.25 upon the income of $50,000; and 62½ per centum upon the amount by which the income exceeds $50,000 and does not exceed $70,000; or

$36,976.25 upon the income of $70,000; and 65 per centum upon the amount by which the income exceeds $70,000 and does not exceed $75,000; or

$40,226.25 upon the income of $75,000; and 67½ per centum upon the amount by which the income exceeds $75,000 and does not exceed $100,000; or

$57,101.25 upon the income of $100,000; and 72½ per centum upon the amount by which the income exceeds $100,000 and does not exceed $150,000; or

$93,351.25 upon the income of $150,000; and 77½ per centum upon the amount by which the income exceeds $150,000 and does not exceed $250,000; or

$170,851.25 upon the income of $250,000; and 82½ per centum upon the amount by which the income exceeds $250,000.

Paragraph A of First Schedule.

(2) Paragraph A of the First Schedule to the said Act, as enacted by subsection one of this section, shall be deemed to be repealed on the first day of January, nineteen hundred and forty-eight, and the following shall be substituted therefor on and after that date:—

"A. Rates of Tax Applicable to Income of Persons, other than Corporations or Joint Stock Companies under Subsection One of Section Nine."

On the first $100 of the income or any portion thereof, 10 per centum per annum; or

$10 upon the income of $100; and 12 per centum upon the amount by which the income exceeds $100 and does not exceed $200; or

$22 upon the income of $200; and 14 per centum upon the amount by which the income exceeds $200 and does not exceed $300; or

$36 upon the income of $300; and 16 per centum upon the amount by which the income exceeds $300 and does not exceed $400; or

$52 upon the income of $400; and 18 per centum upon the amount by which the income exceeds $400 and does not exceed $500; or

$70 upon the income of $500; and 20 per centum upon the amount by which the income exceeds $500 and does not exceed $3,500; or

$670 upon the income of $3,500; and 22 per centum upon the amount by which the income exceeds $3,500 and does not exceed $5,000; or

$1,000 upon the income of $5,000; and 26 per centum upon the amount by which the income exceeds $5,000 and does not exceed $6,500; or

$1,390 upon the income of $6,500; and 30 per centum upon the amount by which the income exceeds $6,500 and does not exceed $8,500; or

$1,990 upon the income of $8,500; and 35 per centum upon the amount by which the income exceeds $8,500 and does not exceed $11,500; or

$3,040 upon the income of $11,500; and 40 per centum upon the amount by which the income exceeds $11,500 and does not exceed $14,000; or

$4,040 upon the income of $14,000; and 45 per centum upon the amount by which the income exceeds $14,000 and does not exceed $17,000; or

$5,390 upon the income of $17,000; and 50 per centum upon the amount by which the income exceeds $17,000 and does not exceed $25,000; or

$9,390 upon the income of $25,000; and 55 per centum upon the amount by which the income exceeds $25,000 and does not exceed $50,000; or

$23,140 upon the income of $50,000; and 60 per centum upon the amount by which the income exceeds $50,000 and does not exceed $75,000; or

$38,140 upon the income of $75,000; and 65 per centum upon the amount by which the income exceeds $75,000 and does not exceed $100,000; or

$54,390 upon the income of $100,000; and 70 per centum upon the amount by which the income exceeds $100,000 and does not exceed $150,000; or

$89,390 upon the income of $150,000; and 75 per centum upon the amount by which the income exceeds $150,000 and does not exceed $250,000; or

$164,390 upon the income of $250,000; and 80 per centum upon the amount by which the income exceeds $250,000.

Deductions allowed corporations refining or marketing petroleum.

16. (1) A corporation whose principal business is the production, refining or marketing of petroleum or petroleum products is entitled to deduct from income, as defined in the *Income War Tax Act*, of the year of expenditure, an amount equal to the aggregate of the drilling and exploration costs, including all general geological and geophysical expenses incurred by it directly or indirectly on oil wells spudded in or the deepening of which commenced in nineteen hundred and forty-eight and which wells are abandoned within six months after the completion of the drilling.

Deductions allowed corporations, etc., exploring or drilling for ore.

(2) A corporation, association, syndicate or exploration partnership formed for the purpose of exploring and drilling for oil is entitled to deduct from its income, as defined in the said Act, of the year of expenditure or, if the deduction permitted under this subsection exceeds the income of the year of expenditure, from income of subsequent years, an amount equal to the exploration and drilling expenses incurred by it during the year nineteen hundred and forty-eight.

Deductions allowed corporations, etc., drilling for natural gas.

(3) A corporation, association, syndicate or exploration partnership formed for the purpose of exploring and drilling for natural gas is entitled to deduct from income, as defined in the said Act, of the year of expenditure, exploration and drilling expenses incurred by it during the year nineteen hundred and forty-eight.

Deductions allowed corporations exploring for minerals.

(4) A corporation whose chief business is that of mining or exploring for minerals is entitled to deduct from income, as defined in the said Act, of the year of expenditure, an amount equal to all prospecting, exploration and development expenses incurred by it in searching for minerals during the year nineteen hundred and forty-eight if the corporation files certified statements of such expenditures and satisfies the Minister that it has been actively engaged

16. This section is to give effect to paragraph 5 of the resolution which provided "that the provisions allowing deductions from tax to taxpayers engaged in

(a) exploring and drilling for natural gas or oil,

(b) the production, refining or marketing of petroleum or petroleum products, or

(c) mining or exploring for minerals

the effect of which is equivalent to a deduction from income of the whole of certain expenses in respect of 1947 operations, be amended to provide that such expenses in respect of 1948 operations may be deducted from income and that, in the case of such expenses in respect of 1948 operations in respect of deep test oil wells an additional deduction from tax be allowed of an amount that, together with the deductions from income, will correspond to the deduction from tax allowed in respect of 1947 operations and that the amended provisions relating to expenditures on deep test oil wells apply in respect of the 1947 and 1948 taxation years to expenditures on groups of wells drilled to locate stratigraphic traps."

in prospecting and exploring for minerals by means of qualified persons and has incurred the expenditure for such purposes.

Deductions allowed corporations, etc., refining or marketing petroleum or drilling for petroleum.

(5) A corporation, association, syndicate or exploration partnership whose principal business is production, refining or marketing of petroleum or drilling for petroleum, may, with the consent of the Governor in Council, upon the recommendation of the Minister of Mines and Resources,

(a) deduct from income, as defined in the said Act, of the year of expenditure, all expenditures, and

(b) deduct from the aggregate of the taxes under the said Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure, thirty per centum of all expenditures,

1940, c. 32.

other than geological or geophysical expenditures, made in connection with

(c) the testing of a significant geological structure by a deep test oil well that was spudded in during nineteen hundred and forty-eight and that proved unproductive or

(d) the testing of a significant stratigraphic trap by a group of test wells that were spudded in between the first day of January, nineteen hundred and forty-seven, and the thirty-first day of December, nineteen hundred and forty-eight, inclusive, and drilled to an aggregate depth of twenty-five thousand feet and all of which wells proved unproductive

Conditions.

if, in the opinion of the Governor in Council,

(e) drilling the deep test well or group of test wells was desirable in order to extend the petroleum resources of Canada, and

(f) the taxpayer could not reasonably be expected to drill the deep test well or group of test wells unless permitted to deduct the amount of the expenditures from income and from tax as provided in this subsection.

Corporation, etc., a shareholder of another corporation.

(6) Where a corporation, association, syndicate or exploration partnership whose principal business is production, refining or marketing of petroleum or exploration or drilling for petroleum is a shareholder or partner in or member of another corporation, association, syndicate or exploration partnership, whose principal business is production, refining or marketing of petroleum or exploration or drilling for petroleum, and has paid money thereto, either by way of subscription of capital or otherwise that is expended as described by subsection five of this section the Minister may direct that it shall to the extent of that payment be deemed for the purposes of subsection five of this section to have itself made the expenditure and in any such case no deduction may be made by reason of subsection five of this section by the corporation, association, syndicate or exploration partnership that made the expenditure.

Deductions under either ss. (1) or ss. (5)

(7) Where a corporation has incurred expenditures the deduction of which from income is authorized under both subsections one and five of this section it shall not be entitled to make a deduction under both subsections but is entitled to elect to deduct the expenditures under either subsection.

Provisions applicable to income of 1947 and subsequent taxation years.

17. (1) Subsection eight of section four of this Act is applicable to income of the nineteen hundred and forty-six and subsequent years and to tax payable on income of the said year.

(2) The following provisions of this Act are applicable to income of the nineteen forty-seven taxation year and subsequent taxation years and to tax payable on income of the said years, namely:—

(a) section one

(b) subsection two of section two

(c) subsections one and seven of section four

(d) section five, including any regulations made pursuant thereto,

(e) section six, and

(f) section nine

(3) Subsection two of section four of this Act shall be deemed to have come into force so that the provisions thereby enacted have been and are effective in respect of the nineteen hundred and forty-one and subsequent taxation years.

Coming into force.

(4) Sections twelve and thirteen of this Act and subsections one and two of section ninety-seven of the *Income War Tax Act*, as enacted by section fourteen of this Act, shall be deemed to have come into force and been effective on and after the eighteenth day of December, nineteen hundred and forty-five.

Coming into force.

(5) Subsections three and four of section ninety-seven of the *Income War Tax Act*, as enacted by section fourteen of this Act, shall come into force on the day of assent to this Act.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 270.

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

First reading, June 6, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 270.

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

1940, c. 32; 1940-41, c. 15; 1942-43, c. 26; 1943-44, c. 13; 1944-45, c. 38; 1945 (2nd Sess.), c. 19; 1946, c. 47.

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

1. (1) Subsection four of section five of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940, is repealed and the following substituted therefor:—

Minister may direct standard profits to be ascertained by Board of Referees where profits from a business substantially different.

"(4) Where, in the opinion of the Minister, a taxpayer's profits in a fiscal period ending in the year nineteen hundred and forty or a subsequent year are derived from the carrying on of a business substantially different from the class of business carried on by the taxpayer in either

(i) the standard period, or

(ii) any fiscal period thereafter preceding the year under consideration,

the Minister may direct that the taxpayer's standard profits be ascertained by the Board of Referees; and the Board shall thereupon ascertain the standard profits in accordance with subsection two or three of this section as if the taxpayer was not carrying on business prior to the commencement of the first fiscal period ending in the year nineteen hundred and forty or the first subsequent year throughout which the different business was carried on."

(2) Section five of the said Act is further amended by adding thereto the following subsections:—

Where taxpayer not entitled to compute standard profits.

"(6) Notwithstanding the provisions of this section other than subsection nine, a taxpayer who has not before the first day of September, nineteen hundred and forty-seven, filed a return or otherwise made application to the Minister claiming that he is entitled to compute his standard profits for the purposes of this Act in the manner provided in subsection one of this section, is not entitled on or after that date so to compute his standard profits for the purpose of filing any return under this Act or for the purpose of amending any such return previously filed in which his standard profits were not so computed.

EXPLANATORY NOTES.

1. (1) The only amendment to this section is to substitute the year "nineteen hundred and forty" for the previous reference to "nineteen hundred and forty-four." This amendment has already been operative under an emergency Order in Council that has lapsed. The purpose of the amendment is to permit a taxpayer whose business has altered substantially in any year after 1939 to have his standard profits determined by the Board in an amount appropriate to his altered business.

(2) The amendments in this subsection give effect to paragraph two of the resolution which provides "That no taxpayer shall be entitled to make application for determination of his standard profits on or after August 1, 1947." The final date for application has, however, been extended to September 1, 1947, and special provision has been made for taxpayers who, by reason of first becoming liable to pay tax on excess profits did not find it necessary prior to that date to have their standard profits ascertained.

Minister not required to act unless application made before Sept. 1, 1947.

"(7) Notwithstanding the provisions of this section other than subsection nine the Minister is not required to direct that the standard profits of a taxpayer be ascertained by the Board except pursuant to an application made under this section before the first day of September, nineteen hundred and forty-seven.

Form and contents of application.

"(8) An application by a taxpayer under this section shall be made in such form and contain such information as may be prescribed by the Minister and the Minister may reject an application that is not made in such form or that does not contain such information.

Exception—where taxpayer may compute his standard profits or make application for determination by the Board.

"(9) Where a taxpayer is liable to pay tax under this Act in respect of profits of a taxation year at the rate applicable to profits in excess of his standard profits as determined under the provisions of this Act other than this section, and where the taxpayer has not been liable to pay tax under this Act in respect of profits of any previous taxation year at the said rate if the taxpayer has given notice to the Minister before the first day of September, nineteen hundred and forty-seven, of his intention so to do, the taxpayer may, notwithstanding anything contained in subsections six and seven of this section, compute his standard profits in the manner provided in subsection one of this section which shall apply in respect of the said computation or may make application for the determination of his standard profits by the Board under this section and subsection seven of this section shall not apply in respect of such application."

2. (1) The second proviso to paragraph *(b)* of subsection one of section six of the said Act is repealed and the following substituted therefor:—

Proviso.

"Provided further that the amount of any reduction in such reserve shall, for purposes of taxation under this Act, be included in computing the profits of the taxpayer of the year in which the reduction takes place and any portion of the reserve remaining at the end of the first fiscal period of the taxpayer ending after the thirtieth day of June, nineteen hundred and forty-eight, shall be included in computing the profits of the taxpayer earned during the calendar year nineteen hundred and forty-seven."

(2) Section six of the said Act is further amended by adding thereto the following subsections:—

When amount of reduction in reserve not to be included.

"(2) Notwithstanding anything contained in this Act, a taxpayer whose nineteen hundred and forty-eight taxation year ends on or before the thirtieth day of June, nineteen hundred and forty-eight, shall not include the amount of

2. (1) and (2) The provisions of these subsections relate to the reserve against future depreciation in inventory values that a taxpayer was allowed to establish during the period of high rates of tax on excess profits. The present law provides that any part of this reserve not exhausted at certain times shall be added back to profits of the last year in respect of which the Act is applicable. The amendments are to remove difficulties that arise by reason of the Act ceasing to apply at the end of the calendar year 1947 rather than at the end of the taxation year of each taxpayer.

any reduction in the reserve mentioned in this section in computing his profits of the nineteen hundred and forty-eight taxation year but the amount of such reduction shall be added to the portion of his profits of the said taxation year in respect of which he is liable to pay tax under this Act.

When amount of reduction to be added to profits of 1948 taxation year.

"(3) Notwithstanding anything contained in this Act, a taxpayer whose nineteen hundred and forty-eight taxation year ends after the thirtieth day of June, nineteen hundred and forty-eight, shall not include the amount of any reduction in the reserve mentioned in this section in computing the profits of his nineteen hundred and forty-eight taxation year but the amount of any such reduction shall be added to the profits of his nineteen hundred and forty-eight taxation year in respect of which he is not liable to pay tax under this Act.

If remaining portion of reserve included in 1947 and if taxation year does not end with calendar year.

"(4) Where the remaining portion of the reserve referred to in paragraph *(b)* of subsection one of this section is to be included in computing the profits of a taxpayer earned during the calendar year nineteen hundred and forty-seven, and where the nineteen hundred and forty-seven taxation year of the taxpayer ends otherwise than at the end of the said calendar year,

(a) that proportion of the amount of the said remaining portion that the number of days of the nineteen hundred and forty-seven taxation year of the taxpayer in the calendar year nineteen hundred and forty-seven is of three hundred and sixty-five shall be added to the profits of the taxpayer of the nineteen hundred and forty-seven taxation year on which he pays taxes at the rate of tax that came into force under this Act on the first day of January, nineteen hundred and forty-seven, and

(b) the remainder of the amount of the said remaining portion shall be added to the profits of the nineteen hundred and forty-eight taxation year of the taxpayer on which he is liable to pay tax under this Act.

Apportionment of loss.

"(5) For the purposes of subsection two, three or four of this section, a loss sustained in a taxation year therein mentioned shall be apportioned in a like manner to that in which profits of the year are required to be apportioned for the purpose of determining the liability of the taxpayer to taxes under this Act and the portion of the loss apportioned to any part of the year shall be deducted from the amount, if any, that would otherwise be added to profits apportioned to that part of the year and the remainder, if any, shall be deemed to be profits earned in that part of the year."

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

Regulations as to refunding before time specified.

"(6) The Governor in Council may, on the recommendation of the Minister, make regulations providing for the repayment of any amount to be refunded to a taxpayer under this section before the time specified for such repayment in subsection two of this section

(a) to the legal representative of a taxpayer who carried on business alone and who has died,

(b) to the legal representative of a taxpayer who carried on business in partnership and who has died, of that portion of the amount refundable to the partnership to which the taxpayer would be entitled if the whole amount were paid to the partnership, and

(c) to the trustees or liquidators of a corporation in respect of which a receiving order in bankruptcy or a winding-up order (other than such an order made pursuant to a resolution of the shareholders) has been made."

No tax on profits earned on and after Jan. 1, 1948.

4. No tax shall be assessed, levied or collected under *The Excess Profits Tax* Act, *1940* on profits earned on and after the first day of January, nineteen hundred and forty-eight, and in the case of a taxpayer whose nineteen hundred and forty-eight taxation year begins before that date and ends after that date, tax shall be imposed under the said Act only on that proportion of his profits of the said taxation year that the number of days of the said taxation year in the year nineteen hundred and forty-seven is of the total number of days of the said taxation year.

3. The amendment is to authorize regulations to be made permitting payment of the refundable portion of the tax in advance of the date it is otherwise payable in appropriate cases, such as death of a sole proprietor or partner, or bankruptcy or winding up of a corporation.

4. This section gives effect to paragraph one of the resolution which provides "That a tax shall not be imposed under the said Act on profits earned after December 31, 1947."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 271.

An Act to amend the Special War Revenue Act and to change its Title to the Excise Tax Act.

First reading, June 6, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

R.S., c. 179; 1928, c. 50; 1929, c. 57; 1930, c. 43; 1931, c. 54; 1932, c. 54; 1932-33, c. 50; 1934, c. 42; 1935, c. 33; 1936, c. 45; 1937, c. 41; 1938, c. 52; 1939, c. 52; 1939 (2nd Sess.), c. 8; 1940, c. 41; 1940-41, cc. 1, 27; 1942-43, c. 32; 1943-44, c. 11; 1944-45, c. 48; 1945 (2nd Sess.), c. 30; 1946, c. 65.

BILL 271.

An Act to amend the Special War Revenue Act and to change its Title to the Excise Tax Act.

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

1. Section one of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

"**1.** This Act may be cited as the *Excise Tax Act*."

Repeal.

2. Subsection six of section twenty-six and section twenty-nine of the said Act are repealed.

3. (1) Section thirty-one of the said Act is amended by adding the following paragraphs thereto:—

"abroad."

"*(e)* 'abroad' means outside the area that lies west of the thirtieth meridian west of Greenwich, east of the International Date Line and north of the equator, or inside a South American country;

"last outward traffic point."

(f) 'last outward traffic point' means the last place at which a vessel or aircraft makes a regular scheduled stop in Canada or the United States to discharge or take on passengers on a journey to a place abroad;

"first inward traffic point."

(g) 'first inward traffic point' means the first place at which a vessel or aircraft makes a regular scheduled stop in Canada or the United States to discharge or take on passengers on a journey from a place abroad;

"isolated point."

(h) 'isolated point' means a centre of lumbering or mining activity designated by the Governor in Council as being a point that during all or part of a year is not readily accessible by road, railway or vessel transportation."

(2) The said section thirty-one is further amended by adding the following subsection thereto:—

Value of consideration deemed charge for ticket.

"(2) For the purposes of this Part, a person who has acquired for a consideration a right to transportation, a right to use a seat in a pullman or parlour car or a right to use a berth in a sleeping car or to other sleeping accommodation on a railway train shall be deemed to have

Explanatory Notes.

1. This is to effect the change in the name of this Act from "The Special War Revenue Act" to "the Excise Tax Act" as announced in the Budget speech.

2. Subsection (6) of section 26 at present reads as follows:—

"(6) If any return required by this Part is sent by post, the date appearing by the stamp or mark of the post office upon the envelope or wrapper enclosing the return shall be taken *prima facie* to be the date upon which the same was sent."

This subsection is now included as subsection (3) of section 112, *vide* clause 21 of this Bill.

Section 29 at present reads as follows:—

"**29.** Every operator who refuses or neglects to send or deliver the return prescribed shall be liable to a penalty of twenty-five dollars for each and every day during which such refusal or neglect continues."

This section is now included in subsection (1) of section 112, *vide* clause 21 of this Bill.

3. (1) Paragraphs *(e)*, *(f)*, *(g)* and *(h)* of section 31 are additional definitions required to bring into effect the changes in the transportation tax.

(2) Subsection (2) of section 31 is designed to make clear that a ticket representing the right to transportation or to parlour car or sleeping car accommodation is in effect a sale.

purchased a ticket for the transportation, the seat, the berth or the sleeping accommodation, as the case may be, and the value of the consideration shall be deemed to be the charge for the ticket."

4. Sections thirty-two to forty-one, inclusive, of the said Act are repealed and the following substituted therefor:—

Tax on railway, etc., ticket.

"**32.** (1) Every purchaser of a ticket for transportation by railway, vessel, bus or aircraft to a place in or outside Canada shall pay a tax equal to fifteen per cent. of the charge therefor unless the regular one-way charge for transportation to that place is seventy-five cents or less.

Ticket partly for transportation abroad.

(2) Where a ticket is for transportation a portion of which is abroad, the tax imposed by subsection one of this section is applicable only to the portions of the charge in respect of

(a) transportation between a place in Canada or the United States and the last outward traffic point,

(b) transportation between the first inward traffic point and a place in Canada or the United States, and

(c) transportation between places in Canada or the United States.

Tax not applicable to certain airplane routes.

(3) The tax imposed by subsection one of this section is not applicable to a ticket for transportation within Canada by aircraft over a route, designated by the Governor in Council,

(a) between a place on a railway line or steamship route and an isolated point, or

(b) between isolated points.

Tax on pullman seats.

(4) Every purchaser of a ticket for a seat in a pullman or parlour car shall pay a tax of fifteen cents.

Tax on sleeping accommodation.

(5) Every purchaser of a ticket for a berth in a sleeping car or for other sleeping accommodation on a railway train shall pay a tax equal to fifteen per cent. of the charge for the ticket or thirty-five cents, whichever is the greater.

Time of payment of tax.

(6) Every tax imposed by this section shall be paid at the time the ticket is purchased to the person from whom the ticket is purchased.

Application to the Crown.

(7) This section is applicable to His Majesty in right of Canada or any province of Canada and to every person acting for or on behalf of His Majesty in right of Canada or any province of Canada.

Collection of tax.

(8) Where a tax is imposed by this section, the person from whom the ticket is purchased shall collect the tax and pay the same to the Minister as required by regulations.

Tax may be reduced or abolished.

(9) The Governor in Council may reduce the rate of tax imposed by subsection one of this section or abolish the said tax as he may deem expedient."

4. The sections being repealed at present read as follows:—

"**32.** (1) Every purchaser of a ticket or right entitling the purchaser to transportation by railway, bus or aircraft to any place in or outside of Canada or by vessel between places in Canada or from a place in Canada and return thereto, shall, in addition to the regular charge for the ticket or right, pay to the person selling such ticket or right, for the Consolidated Revenue Fund, in addition to the price paid therefor, a sum equal to fifteen per cent. of the said price: Provided that the tax imposed by this section shall not apply on the charge for a ticket or right of transportation, if the regular one way charge for such ticket or right to any place in or outside of Canada is seventy-five cents or less: Provided further that the said tax shall not apply to members of any naval, military or air forces, when proceeding on leave in uniform.

(2) Every purchaser of a seat in a pullman or parlour car shall, in addition to the price paid for such seat, pay to the person selling such seat, for the Consolidated Revenue Fund, fifteen cents.

(3) Every purchaser of a berth in a sleeping car or of other sleeping accommodation on a railway train shall pay to the person selling the berth or other sleeping accommodation, for the Consolidated Revenue Fund in addition to the price paid therefor, a sum equal to fifteen per cent. of the said price, provided that in no case shall the tax imposed by this subsection be less than thirty-five cents.

(4) This section shall apply to the Crown as well in the right of the Dominion as in the right of any province and to any officer, servant, agent or employee thereof.

"**33.** It shall be the duty of the person selling such ticket, right, seat, berth or other sleeping accommodation, to collect from the purchaser thereof, for the Consolidated Revenue Fund, the sum payable under this Part.

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

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

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

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

(5) The return shall be signed by

(a) the person selling;

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

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

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

"**38.** Everyone who neglects to send or deliver the return prescribed shall be liable to a penalty not exceeding twenty-five dollars for each and every day during which such neglect continues.

"**40.** If, by reason of non-compliance with any of the requirements of this Part, any sum of money required by its provision to be collected and paid is not so collected and paid, the person selling the ticket, right, seat, berth or other sleeping accommodation shall nevertheless be liable to pay such sum.

"**41.** Every person selling any ticket or right entitling the purchaser to transportation by railway, bus, aircraft or vessel upon which taxes are imposed by this Part may be required by the Minister to take out an annual licence, for the purpose of this Part, and the Minister may prescribe a fee therefor, not exceeding two dollars."

The new subsections (1) and (2) of section 32 amend the tax on transportation and have the effect of establishing this tax on a basis parallel to that in force in the United States. The exemption hitherto granted to members of the Armed Forces when proceeding on leave in uniform is withdrawn.

The new subsection (3) provides exemption from this tax on air transportation to and from certain isolated mining and lumbering centres.

5. Part VI of the said Act is repealed and the following substituted therefor:—

"PART VI.

"STAMP TAX ON CHEQUES AND CERTAIN OTHER INSTRUMENTS.

Definitions. "bank."

"**43.** In this Part, unless the context otherwise requires,

(a) 'bank' means

(i) a bank to which the provisions of the *Bank Act* apply;

(ii) a bank subject to the provisions of the *Quebec Savings Banks Act;*

(iii) any person receiving money which is repaid by honouring the cheque, order or other written instructions of the person from or on whose account the money was received, including His Majesty in right of Canada or any province of Canada and any person acting for or on behalf of His Majesty in right of Canada or any province of Canada;

"bill of exchange."

(b) 'bill of exchange' includes an instrument in the form of a bill in which the drawer and drawee are the same person;

"cheque."

(c) 'cheque' includes

(i) an order, document or writing (except a bank note) drawn upon or addressed to a bank, entitling or purporting to entitle a person, whether named therein or not, to payment of a sum of money, and

(ii) a document or writing not drawn upon or addressed to a bank in exchange for which a bank makes payment of a sum of money;

"promissory note."

(d) 'promissory note' includes a document or writing (except a bank note) containing a promise to pay a sum of money whether or not it is payable out of a particular fund that may or may not be available or is payable upon any condition or contingency that may or may not be performed or happen; and

"die."

(e) 'die' means a mechanical device approved by the Minister for impressing excise stamps upon cheques, bills of exchange and promissory notes for the purpose of discharging an obligation imposed by this Part.

"AFFIXING AND CANCELLING STAMPS.

Stamp tax on cheques, etc.

"**44.** (1) No person shall

(a) issue a cheque payable at or by a bank or drawn upon or addressed to a bank;

The new subsections (4), (5), (6), (7) and (8) replace the present subsections (2), (3) and (4) of section 32 and also section 33. The substance remains the same and the changes are in wording only.

The new subsection (9) is designed to permit the rate of the transportation tax to be kept parallel to the corresponding tax in force in the United States, if deemed expedient.

The present sections 34, 38, 40 and 41 are now included in the proposed section 106, subsection (1) of section 112, subsection (1) of section 111 and subsection (1) of section 103 respectively, *vide* clauses 18, 21, 20 and 15 of this Bill.

5. This is a consolidation of Parts VI and VIII of the Act, which impose the stamp tax on cheques, money orders, bills of exchange, express orders and like instruments. The application of the tax has not been changed.

Parts VI and VIII at present read as follows:—

"PART VI.

"STAMP DUTIES ON CHEQUES AND CERTAIN OTHER INSTRUMENTS.

"**43.** In this Part, unless the context otherwise requires,

(a) 'bank' means

(i) a bank to which the provisions of the *Bank Act* apply,

(ii) a bank subject to the provisions of the *Quebec Savings Banks Act*,

(iii) any other body corporate and any Dominion or Provincial Government savings office, the board of trustees and executive officers and servants of a Provincial Government, receiving money which is repaid by honouring the cheque, order or other written instructions of the person from or on whose account the money was received.

(iv) any one receiving money which he repays by honouring the cheque, order or other written instructions of the person from or on whose account the money was received;

(b) 'bill of exchange' includes an instrument in the form of a bill in which the drawer and drawee are the same person;

(c) 'cheque' includes

(i) any order, document or writing (except a bank note) drawn upon or addressed to a bank, entitling, or purporting to entitle, any person, whether named therein or not, to payment of a sum of money, and

(ii) any document or writing not drawn upon or addressed to a bank in exchange for which a bank makes payment of a sum of money;

(d) 'promissory note' includes any document or writing (except a bank note) containing a promise to pay any sum of money. If such sum is payable out of a particular fund which may or may not be available, or is payable upon any condition or contingency which may or may not be performed or happen, the document or writing shall be a 'promissory note' for the purposes of this Part.

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

"CHEQUES.

"**44** (1) 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 excise or postage stamp of the value hereinafter specified, or unless there is impressed thereon by means of a die an excise stamp of the value of:—

(i) three cents, if the amount of money for which the cheque is drawn does not exceed one hundred dollars;

(ii) six cents, if the amount of money for which the cheque is drawn exceeds one hundred dollars.

2. The following cheques shall be exempt from the tax imposed by this section, under regulations to be prescribed by the Munister, when drawn for an amount of money not exceeding five dollars:—

(i) cheques issued in payment for milk or cream to producers thereof;

(ii) cheques issued in payment for eggs or poultry by egg and poultry exchanges to producers thereof;

(iii) cheques issued by co-operative associations of wool growers in payment for wool to producers thereof;

(iv) cheques issued by municipal corporations to persons in receipt of unemployment relief.

(b) present to a bank for payment a cheque described by subparagraph (ii) of paragraph *(c)* of section forty-three of this Act;

(c) transfer a bill of exchange or promissory note to a bank in such manner as to constitute the bank the holder thereof;

(d) deliver a bill of exchange or promissory note to a bank for collection;

(e) draw or make in Canada a bill of exchange or promissory note payable in foreign currency outside Canada;

(f) deliver to a bank a receipt for money paid or to be paid to him by the bank and chargeable against a deposit of money to his credit; or

(g) issue a money order or a traveller's cheque;

unless there is affixed thereto an adhesive excise or postage stamp of the value hereinafter specified, or there is impressed thereon by means of a die an excise stamp of the value of

(i) three cents, if the amount thereof does not exceed one hundred dollars; and

(ii) six cents, if the amount thereof exceeds one hundred dollars.

Cancellation.

(2) Every adhesive stamp affixed as required by this section shall be cancelled as follows:—

(a) in the case of a cheque, by the bank that pays the cheque, at or before the time of payment;

(b) in the case of a bill of exchange or promissory note by the bank at the time of transfer or delivery, as the case may be;

(c) in the case of a promissory note, cheque or other bill of exchange made or drawn out of Canada, by the bank before payment or presentation for payment;

(d) in the case of a bill of exchange or promissory note, payable outside Canada, by the maker or drawer at or before the time of delivery;

(e) in the case of a receipt, by the bank, at or before the time the money is paid; and

(f) in the case of a money order or a traveller's cheque, by the bank, express company, or other issuer, at the time of issue.

Banks to affix and cancel stamps.

"**45.** (1) Every bank having in its possession in Canada any cheque, bill of exchange or promissory note made or drawn out of Canada shall, before payment or presentation for payment, if the same is payable in Canada, impress thereon an excise stamp or affix thereto and cancel an adhesive excise stamp of the value of

(a) three cents, if the amount of money for which the cheque is drawn does not exceed one hundred dollars; and

"BILLS OF EXCHANGE AND PROMISSORY NOTES.

"**45.** 1. Subject to the provisions hereinafter set out, no person shall

(a) transfer a bill of exchange or promissory note to a bank in such manner as to constitute the Bank the holder thereof; or

(b) deliver a bill of exchange or promissory note to a bank for collection; or

(c) when selling foreign exchange, issue for the purpose a bill of exchange drawn upon a person outside of Canada according to the tenor of the bill;

unless there is affixed thereto an adhesive excise or postage stamp of the value hereinafter specified, or unless there is impressed thereon by means of a die an excise stamp of the value of:—

(i) three cents, if the amount of money for which the bill or note is drawn does not exceed one hundred dollars;

(ii) six cents, if the amount of money for which the bill or note is drawn exceeds one hundred dollars.

2. Except as hereinafter provided, any promissory note held by a bank as collateral security for an advance or other indebtedness and in respect of which advance or other indebtedness stamps of the requisite value under this Part are affixed to the relevant bill, note or other proper document shall not be subject to the provisions of this section.

3. If such collateral note is paid by a person liable thereon, stamps of the requisite value under subsection one of this section shall before surrender thereof be affixed thereto and cancelled by the bank.

"**46.** 1. Every bank having in possession in Canada any cheque, bill of exchange or promissory note made or drawn out of Canada shall, before payment or presentment for payment, if the same is payable in Canada, affix thereto an adhesive excise stamp of the value of:—

(i) three cents, if the amount of money for which the cheque is drawn does not exceed one hundred dollars;

(ii) six cents, if the amount of money for which the cheque is drawn exceeds one hundred dollars.

2. The value of the stamp so affixed shall be payable to the bank by the person entitled to the proceeds of the note, cheque or bill.

"RECEIPTS TO BANKS.

"**47.** No person shall sign a receipt for money paid to him by a bank chargeable against a deposit of money to his credit, unless there is affixed thereto an adhesive excise or postage stamp of the value hereinafter specified, or unless there is impressed thereon by means of a die, an excise stamp of the value of:—

(i) three cents, if the amount of money for which the receipt is given does not exceed one hundred dollars;

(ii) six cents, if the amount of money for which the receipt is given exceeds one hundred dollars.

"CANCELLATION OF STAMPS.

"**48.** Every adhesive stamp affixed as required by the provisions of this Part shall be cancelled as follows:—

(a) In the case of a cheque, by the bank at which the cheque is payable, at or before the time of payment;

(b) In the case of a bill of exchange, or promissory note by the bank, at the time of transfer, delivery, or issue as the case may be;

(c) In the case of a promissory note, cheque or other bill of exchange made or drawn out of Canada by the bank, before payment or presentment for payment;

(d) In the case of a receipt, by the bank, at or before the time the money is paid;

(e) In the case of a bill of exchange drawn upon a person outside of Canada according to the tenor of the bill, by the person selling at or before the time of issue.

"PENALTIES.

"**49.** No cheque or other bill of exchange shall be issued or paid by a bank unless there is affixed thereto an adhesive stamp or impressed thereon by means of a die, a stamp of the requisite value according to the requirements of this Part.

"**50.** Every person who issues a cheque payable at or by a bank to which there is not affixed an adhesive stamp or on which there is not impressed by means of a die, a stamp of the requisite value according to the requirements of this Part shall be liable to a penalty not exceeding fifty dollars.

"**51.** Every person who

(a) transfers a bill of exchange or promissory note to a bank in such manner as to constitute the bank the holder thereof; or

(b) delivers a bill of exchange or promissory note to a bank for collection; or

(c) presents to a bank for payment a cheque as defined in paragraph *(c)* (ii) of section forty-three of this Act; or

(d) when selling foreign exchange issues a bill of exchange drawn upon a person outside of Canada according to the tenor of the bill;

(*b*) six cents, if the amount of money for which the cheque is drawn exceeds one hundred dollars.

Value of stamp to be paid to the bank.

(2) The value of a stamp affixed or impressed under subsection one of this section shall be paid to the bank by the person entitled to the proceeds of the note, cheque or bill.

Bank not to issue, etc., cheque, etc., unless stamp affixed.

"**46.** No bank shall issue, pay, present for acceptance or payment or accept payment of a cheque or other bill of exchange or a promissory note upon which a stamp of the requisite value has not been affixed or impressed as required by this Part: Provided that a bank may present a bill of exchange drawn outside Canada for acceptance notwithstanding that a stamp has not been so affixed thereto or impressed thereon.

Proviso.

"EXCEPTIONS.

When stamps not required.

"**47.** (1) Stamps are not required under this Part to be affixed to or impressed on a cheque or money order for an amount not exceeding five dollars if issued

(*a*) in payment for milk or cream to a producer thereof;

(*b*) in payment for eggs or poultry by an egg or poultry exchange to a producer thereof;

(*c*) by a co-operative association of wool growers in payment for wool to a producer thereof; or

(*d*) by a municipal corporation to a person in payment of unemployment relief.

Idem.

(2) Stamps are not required under this Part to be affixed to or impressed on a promissory note held by a bank as collateral security for an advance or other indebtedness if stamps of the requisite value have been under this Part affixed to or impressed on the bill, note or other proper document held by the bank in respect of the advance or other indebtedness; but if any amount is paid on the obligation represented by the collateral note by the person liable thereon the bank shall impress or affix and cancel stamps of the requisite value under section forty-four of this Act before it surrenders the note.

Idem.

(3) Stamps are not required under this Part to be affixed to or impressed on

(*a*) an interest coupon;

(*b*) a document, not payable to bearer or order, used solely to settle or clear an account between banks;

(*c*) a request in writing by a customer of a bank to transfer from his account to another bank a sum certain for deposit only to the credit of the customer in the other bank; or

to which there is not affixed an adhesive stamp or on which there is not impressed by means of a die, a stamp of the requisite value according to the requirements of this Part shall be liable to a penalty not exceeding, in the cases of paragraphs *(a)*, *(b)* and *(c)*, fifty dollars, and in the case of paragraph *(d)*, one hundred dollars.

"**52.** Every person who signs a receipt for money paid to him by a bank chargeable against a deposit of money in the bank to his credit to which there is not affixed an adhesive stamp or on which there is not impressed by means of a die, a stamp of the requisite value according to the requirements of this Part shall be liable to a penalty not exceeding fifty dollars.

"**53.** (1) Every bank which issues, pays, presents for acceptance or payment or accepts payment of a cheque or other bill of exchange or promissory note upon which a stamp of the requisite value according to the requirements of this Part has not been affixed or impressed shall be liable to a penalty of one hundred dollars.

(2) This section shall not apply to the presentment for acceptance of a bill of exchange drawn outside of Canada.

"**54.** Every bank which omits or neglects to cancel, as required by this Part, the adhesive stamp affixed to a cheque, bill of exchange, promissory note or receipt for money, shall be liable to a penalty of one hundred dollars.

"**55.** Every bank which takes or accepts a receipt for money paid by the bank chargeable against a deposit of money at the credit of the person signing the receipt on which a stamp of the value required by this Part has not been affixed or impressed shall be liable to a penalty of one hundred dollars.

"EXCEPTIONS.

"**56.** A coupon for interest, and a document, not payable to bearer or order, used solely for the purpose of settling or clearing any account between banks, shall not be subject to the provisions of this Part.

"**57.** A request in writing by a customer of a bank to transfer from the account of the customer to another bank a sum certain for deposit only to the credit of the customer in such other bank, and an advice in writing by a bank to its customer that a sum certain is placed to the credit of the customer for transfer and deposit only to the customer's credit in another bank shall not be subject to the provisions of this Part."

"PART VIII.

"MONEY ORDERS AND TRAVELLERS' CHEQUES.

"**64.** In this Part, unless the context otherwise requires, 'express company' means any body corporate, association, partnership or person engaged in the transportation of goods of any kind and the issue of money orders.

"**65.** 1. No money order or traveller's 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 hereinafter specified, or unless there is impressed thereon by means of a die an excise stamp of the value of:—

(i) three cents, if the amount of money for which the money order or traveller's cheque is drawn does not exceed one hundred dollars;

(ii) six cents, if the amount of money for which the money order or traveller's cheque is drawn exceeds one hundred dollars.

2. The following money orders shall be exempt from the tax imposed by this section, under regulations to be prescribed by the Minister, when drawn for an amount of money not exceeding five dollars:—

(i) money orders issued in payment for milk or cream to producers thereof;

(ii) money orders issued in payment for eggs or poultry by egg and poultry exchanges to producers thereof;

(iii) money orders issued in payment for wool by co-operative associations of wool growers to producers thereof;

(iv) money orders purchased by municipal corporations for persons in receipt of unemployment relief.

"**66.** The express company, bank or other person shall, before delivery of the order or cheque, cancel the stamp by writing on or across the stamp initials or other identification mark of such person issuing together with the date of the issue of the order or cheque.

(d) an advice in writing by a bank to a customer that a sum certain has been placed to the credit of the customer for transfer and deposit only to the customer's credit in another bank.

"PENALTIES.

Penalty for contravening provisions of this Part.

"**48.** (1) Every person who contravenes any provision of this Part is guilty of an offence and liable in the case of a bank, express company or corporation to a penalty of one hundred dollars and in the case of any other person to a penalty not exceeding fifty dollars.

Officers or servants of a bank, etc.

(2) An officer or servant of a bank, express company or corporation who assents to or acquiesces in the contravention of any provision of this Part or in the course of his employment does or omits to do anything as the result of which his employer is guilty of contravening a provision of this Part is guilty of an offence as well as his employer and liable to a penalty of one hundred dollars."

Part VIII repealed.

6. Part VIII of the said Act is repealed.

Subsection repealed.

7. Subsection one of section seventy-seven of the said Act is repealed.

Cigarette papers on spools or bobbins.

8. Subsection four of section seventy-seven A of the said Act is repealed and the following substituted therefor:—

"(4) Cigarette papers on spools or bobbins may be purchased or imported only by a manufacturer licensed under this Act in respect of this Part or licensed under section two hundred and thirty-eight of *The Excise Act, 1934*."

1934, c. 52.

Section repealed.

9. Section seventy-eight A of the said Act is repealed.

"**67.** In the case of an express company or corporation incorporated outside Canada, in addition to the penalty provided in the next succeeding section, the officer or agent of the company or corporation who issues a money order or cheque to which a stamp as required by this Part has not been affixed, or who fails or neglects to cancel the stamp as required by this Part, shall incur a penalty of one hundred dollars.

"**68.** Every express company, bank or other person who issues a money order or cheque to which a stamp as required by this Part has not been affixed, or which fails or neglects before delivery of the order or cheque to cancel the stamp as required by this Part, shall incur a penalty of one hundred dollars."

6. Part VIII of the Act is being consolidated with Part VI, *vide* clause 5 of this Bill.

7. Subsection (1) of section 77 at present reads as follows:—

"**77.** (1) It shall not be necessary to affix an adhesive or other stamp to packages of matches manufactured in Canada for export out of Canada when they are manufactured and exported under regulations made under the provisions of this Act."

This subsection is now included in section 103A, *vide* clause 15 of this Bill.

8. Subsection (4) of section 77A at present reads as follows:—

"(4) It shall not be necessary to affix an excise stamp to packets of cigarette papers or packages of cigarette paper tubes manufactured in Canada for export out of Canada when they are manufactured and exported under regulations made under the provisions of this Act."

This subsection is now included in section 103A, *vide* clause 15 of this Bill.

The new subsection is designed to restrict the sale of cigarette paper in these forms to licensed manufacturers.

9. Section 78A at present reads as follows:—

"**78A.** Every manufacturer or producer shall take out an annual licence for the purpose of this Part and the Minister may prescribe a fee therefor, not exceeding two dollars."

This section is now included in subsection (1) of section 103, *vide* clause 15 of this Bill.

Provisoes repealed.

10. (1) The provisoes to subsection two of section eighty of the said Act are repealed.

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

When tax not payable.

"(3) The tax imposed by this section is not payable in the case of goods that are purchased or imported by a manufacturer licensed under this Part and that are to be incorporated into and form a constituent or component part of an article or product that is subject to an excise tax under this Part: Provided, however, that the foregoing exemption does not extend to the goods mentioned in section three of Schedule II to this Act when used in manufacturing goods mentioned in sections two, eight, nine and ten of Schedule I to this Act."

Proviso.

Subsection repealed.

(3) Subsection eight of section eighty of the said Act is repealed.

Subsections repealed

11. Subsection one of section eighty-one and subsection three of section eighty-two of the said Act are repealed.

10. (1) Subsection (2) of section 80 at present reads as follows:—

"(2) Where the goods are imported, such excise tax shall be paid 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, and where the goods are manufactured or produced and sold in Canada, such excise tax shall be paid by the manufacturer or producer at the time of delivery of such goods to the purchaser thereof.

Provided that in the case of every new and unused automobile in the possession of an automobile dealer on the twenty-fifth day of June, one thousand nine hundred and forty, there shall be imposed, levied and collected, an excise tax of ten per cent based, in the case of an imported automobile, on the duty paid value and, in the case of an automobile manufactured in Canada, on the sale price of the manufacturer to the dealer payable at the time of the delivery by such dealer of such new and unused automobile to a purchaser. And provided further that the Minister shall have power to define for the purpose of this section what constituted a new and unused automobile: And provided further that a refund or deduction may be granted to an automobile dealer liable to pay excise tax under this provision in respect of an automobile, of the amount of excise tax previously paid in respect of such automobile under the provisions of this Part."

The three provisoes are now obsolete.

10. (2) Subsection (3) of section 80 at present reads as follows:—

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

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

The effect of this change is to remove reference to exported goods which is now incorporated in section 103A, *vide* clause 15 of this Bill, and also to remove reference to regulations prescribed by the Minister, which are provided for by section 99 of the Act.

10. (3) Subsection (8) of section 80 at present reads as follows:—

"(8) In this section the expression 'automobile dealer' shall include an automobile manufacturer, wholesaler or distributor who had in his possession on the twenty-fifth day of June, one thousand nine hundred and forty, any automobile purchased or imported prior to that date."

This subsection is now obsolete.

11. Subsection (1) of section 81 at present reads as follows:—

"**81.** (1) The Minister may require every manufacturer or producer to take out an annual licence for the purpose of this Part and may prescribe a fee therefor, not exceeding two dollars, and the penalty for neglect or refusal to obtain a licence shall be a sum not exceeding one thousand dollars."

This subsection is now included in subsection (1) of section 103, *vide* clause 15 of this Bill.

Subsection (3) of section 82 at present reads as follows:—

"(3) The said excise tax shall not apply on playing cards when exported."

This subsection is now included in section 103A, *vide* clause 15 of this Bill.

When taxes payable.

12. Subsection two of section eighty-three of the said Act is repealed and the following substituted therefor:—

"(2) The excise taxes imposed by subsection one of this section shall be paid at the time of sale by the Canadian manufacturer."

Section repealed.

13. Section eighty-four of the said Act is repealed.

Consumption or sales tax of eight per cent.

14. (1) That portion of subsection one of section eighty-six of the said Act before paragraph *(b)* thereof is repealed and the following substituted therefor:—

"**86.** (1) There shall be imposed, levied and collected a consumption or sales tax of eight per cent. on the sale price of all goods

(a) produced or manufactured in Canada

(i) payable, in any case other than a case mentioned in subparagraph (ii) hereof, by the producer or manufacturer at the time when the goods are delivered to the purchaser or at the time when the property in the goods passes, whichever is the earlier, and

(ii) payable, in a case where the contract for the sale of the goods (including a hire-purchase contract and any other contract under which property in the goods passes upon satisfaction of a condition) provides that the sale price or other consideration shall be paid to the manufacturer or producer by instalments (whether the contract provides that the goods are to be delivered or property in the goods is to pass before or after payment of any or all instalments), by the producer or manufacturer *pro tanto* at the time each of the instalments becomes payable in accordance with the terms of the contract;"

Paragraph repealed.

(2) Paragraph *(a)* of subsection two of the said section eighty-six is repealed.

12. Subsection (2) of section 83 at present reads as follows:—

"(2) The excise taxes imposed by the preceding subsection shall be payable at the time of sale by the Canadian manufacturer, but shall not apply to such wines when exported."

The effect of this change is to remove reference to exported goods now included in section 103A, *vide* clause 15 of this Bill.

13. Section 84 at present reads as follows:—

"**84.** Every person selling or dealing in the articles upon which taxes are imposed by this Part may be required by the Minister to take out an annual licence therefor, for which licence a fee not exceeding two dollars shall be paid, and the penalty for neglect or refusal to obtain a licence shall be a sum not exceeding one thousand dollars."

This section is now included in subsection (1) of section 103, *vide* clause 15 of this Bill.

14. (1) The portion being repealed reads as follows:—

"**86.** (1) There shall be imposed, levied and collected a consumption or sales tax of eight 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 or producer has prior to the first day of May, one thousand nine hundred and thirty-six made a *bona fide* contract for the sale of goods to be delivered after the eight per cent. rate comes into force, and if such contract does not permit the adding of the whole of the eight per cent. tax to the amount to be paid under such contract, then so much of the tax 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;"

This section is intended to make clear that in contracts where the sale price is payable by instalments, the sales tax is exigible on such instalments regardless of whether there has been physical delivery of the goods or whether property in the goods has passed to the purchaser.

The third proviso to the present paragraph *(a)* of this subsection is obsolete and is being removed.

14. (2) Paragraph *(a)* of subsection (2) of section 86 at present reads as follows:—

"(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."

This paragraph is now included in section 103A, *vide* clause 15 of this Bill.

15. Sections one hundred and two and one hundred and three of the said Act are repealed and the following substituted therefor:—

Appointment of stamp vendors.

"**102.** (1) The Minister may appoint postmasters or other officers of the Crown to sell stamps prepared for the purposes of this Act and he may authorize other persons to be vendors who may purchase stamps so prepared for resale.

G. in C. may fix reduced price.

(2) The Governor in Council may by regulation fix a reduced price at which stamps prepared for the purposes of this Act may be sold to persons authorized by the Minister to be vendors under subsection one of this section.

Licences.

Persons who must apply for a licence.

"**103.** (1) Every person who is required, by or pursuant to any Part of this Act except Parts I, III and XIII, to pay taxes, to collect taxes or to affix or cancel stamps shall, from time to time as required by regulations, apply for a licence in respect of each Part of this Act by or pursuant to which he is required to pay taxes, to collect taxes or to affix or cancel stamps and shall pay a fee prescribed by the Minister not exceeding two dollars in respect of each such application.

Offence and penalty.

(2) Every person who fails to apply for a licence or to pay the prescribed fee within the time he is, pursuant to this section, required to do so is guilty of an offence and liable to a penalty not exceeding one thousand dollars.

Minister may grant a licence.

Exemption.

(3) The Minister may grant a licence to any person applying therefor under subsection one of this section and may, by regulation, exempt any person or class of persons from obtaining a licence under this section in respect of a specified Part of this Act.

Exported Goods.

Exemption of tax on imported goods.

"**103A.** No tax imposed by this Act shall be levied or collected if evidence satisfactory to the Minister is produced to establish

(a) that the goods in respect of which it is imposed have been exported from Canada by

(i) the manufacturer, producer or licensed wholesaler by whom the tax would otherwise be payable, or

(ii) the vendor to whom the tax would otherwise be payable,

in accordance with such regulations made under this Act as are applicable thereto, if any, and

15. Sections 102 and 103 at present read as follows:—

"**102.** The Minister may appoint any collectors of Customs or Excise, postmasters or other officers of the Government or other persons to sell stamps prepared for the purposes of this Act."

"**103.** The Governor in Council, except as herein otherwise provided, may by regulation fix and determine the remuneration to be allowed to persons appointed to sell stamps prepared for the purposes of this Act."

The change is to renumber these sections and to provide authority for deduction of remunerations to vendors from the face values of stamps sold to them.

Subsections (1) and (2) of the proposed section 103 are designed to replace the present sections 41, 78A, subsection (1) of section 81, sections 84, 123 and 124. These consolidate the licensing requirements of the entire Act except for Part XIII (sales tax) and Parts I and III (not administered by National Revenue).

Uniform penalties for failure or refusal to take out licences are also provided to consolidate the previous penalties.

Subsection (3) of section 103 is new and contains provision for exempting small manufacturers from the licensing requirements of other Parts of the Act, similar to that presently provided for sales tax.

Section 103A is a new section consolidating the provisions for exemption from taxes on exported goods formerly provided by subsection (1) of section 77, subsection (4) of section 77A, subsection (3) of section 80, subsection (3) of section 82, subsection (2) of section 83, and subsection (2) of section 86, which have been repealed or amended. Provision is also made for exempting goods exported from the Retail Purchase Tax.

(b) in the case of spirits and fermented liquors (except wine), cigars, cigarettes and manufactured tobacco, that the goods have been exported from Canada in bond."

16. Section one hundred and four of the said Act is repealed and the following substituted therefor:—

Taxes to apply to goods imported by Dominion and provinces.

"**104.** The taxes imposed by Parts X, XI, XII and XIII of this Act are applicable

(a) to goods imported by His Majesty in right of Canada, and

(b) to goods imported by His Majesty in right of any province of Canada for any of the following purposes

(i) re-sale,

(ii) to be used by any board, commission, railway, public utility, university, manufactory, company or agency owned, controlled or operated by the government of the province or under the authority of the legislature or the Lieutenant-Governor in Council, or

(iii) to be used by His Majesty or by His agents or servants in connection with the manufacture or production of goods or to be used for other commercial or mercantile purposes."

17. Subsection two of section one hundred and five of the said Act is repealed and the following substituted therefor:

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

"**105.** (2) A refund of taxes paid under Part X, XI, XII, or XIII of this Act may be granted to a manufacturer, producer, wholesaler, jobber or other dealer on goods sold to His Majesty in right of any province of Canada if the said goods are purchased by His Majesty for any purpose other than

(a) re-sale;

(b) to be used by any board, commission, railway, public utility, university, manufactory, company or agency owned, controlled or operated by the government of the province or under the authority of the legislature or the Lieutenant-Governor in Council; or

(c) to be used by His Majesty or by His agents or servants in connection with the manufacture or production of goods or to be used for other commercial or mercantile purposes."

18. Section one hundred and six of the said Act is repealed and the following substituted therefor:—

Monthly returns of taxable sales.

"**106.** (1) Every person who is required by or pursuant to Part V, XI, XII or XIII of this Act to pay or to collect taxes shall make each month a true return of his taxable

16. Section 104 at present reads as follows:—

"**104.** The taxes imposed by Parts X, XI, XII and XIII of this Act shall apply to goods imported by

(a) His Majesty in the right of the Government of Canada;

(b) His Majesty in the right of the Government of any province of Canada, for the purpose of resale;

(c) any railway operated by or under the authority of the Legislature or the Lieutenant-Governor in Council of any province;

(d) any commission, board or public utility which is operated by or under the authority of the Legislature or the Lieutenant-Governor in Council of any province;

(e) any university established by or under the authority of the Legislature or the Lieutenant-Governor in Council of any province."

Some provinces are operating manufacturing and other mercantile businesses and have established Crown companies or corporations to carry out such operations. It has been claimed that purchases by these organizations are in fact purchases by the Crown and that the taxing sections in the Act, as it stood, did not make it clear that the federal taxes under the Act applied to purchases by these bodies. The intention is to clarify this situation and to require the payment of taxes by these enterprises on the same basis as in the case of private competitive businesses.

17. Subsection (2) of section 105 at present reads as follows:—

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

The same comments apply as in the case of section 104, *vide* clause 16 of this Bill.

18. Section 106 at present reads as follows:

"**106.** 1. Every person liable for taxes under Parts XI, XII and XIII of this Act and every manufacturer or producer licensed under section ninety-five thereof, and every wholesaler or jobber licensed under section ninety-six thereof, shall file each month a true return of his taxable sales for the last preceding month in accordance with regulations made by the Minister.

sales for the last preceding month, containing such information and in such form as may be required by regulations.

Licence holders.

(2) Every person holding a licence granted under or in respect of Part V, XI, XII or XIII of this Act shall, if no taxable sales have been made during the last preceding month, make a return as required by subsection one stating that no such taxable sales have been made.

Date of filing and payment.

(3) The return required by this section shall be filed and the tax that should have been collected or is payable shall be paid not later than the last day of the first month succeeding that in which the sales were made or not later than such subsequent date as may be specified by the Minister in writing.

Additional penalties on default.

(4) Upon default in payment of the tax or any portion thereof payable under Part V, XI, XII or XIII of this Act within the time prescribed by subsection three of this section there shall be paid in addition to the amount of the default a penalty of two-thirds of one per cent. of the amount in default in respect of each month or fraction of a month during which the default continues."

19. Section one hundred and nine of the said Act is amended by adding the following subsection thereto:—

Application of penalty on account of tax.

"(2) Where a penalty calculated by reference to the amount of the tax that should have been paid or collected or the amount of stamps that should have been affixed or cancelled is imposed and recovered under or pursuant to this Act, the Minister may direct that the amount thereof or any portion thereof be applied on account of the tax that should have been paid or collected or the indebtedness arising out of the failure to affix or cancel the stamps."

20. (1) Subsection one of section one hundred and eleven of the said Act is repealed and the following substituted therefor:—

Penalties for failure to pay or collect taxes or affix stamps.

"**111.** (1) Every person who, being required, by or pursuant to this Act, to pay or collect taxes or other sums, or to affix or cancel stamps, fails to do so as required is guilty of an offence and, in addition to any other penalty or liability imposed by law for such failure, is liable on summary conviction to a penalty of not less than

(a) the aggregate of twenty-five dollars and an amount equal to the tax or other sum that he should have paid or collected or the amount of stamps that he should have affixed or cancelled, as the case may be,

and not exceeding

2. If no taxable sales have been made during the last preceding month, a return verified as hereinbefore provided, shall be filed, stating that no such taxable sales have been made.

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

4. The said return shall be filed and the tax paid not later than the last day of the first month succeeding that in which the sales were made, or not later than any subsequent day specified by the Minister in writing.

5. In default of payment of the said tax or any portion thereof within the time prescribed by this Act or by regulations established thereunder, there shall be paid in addition to the amount in default, a penalty of two-thirds of one per centum of the amount in default, in respect of each month or fraction thereof, during which such default continued.

The proposed changes are as follows:—

(a) Provision is made to include in this section the requirements for returns under Part V of the Act.

(b) The provisions of the present subsection (3) of section 106 are included in the new subsection (1) of section 112, *vide* clause 21 of this Bill.

19. Subsection (2) of section 109 replaces the present provisions of subsection (4) of section 111 and subsection (4) of section 112 regarding the application in full or in part of penalties collected to tax owing.

20. (1) Subsection (1) of section 111 at present reads as follows:—

"**111** (1) Every person who, being required, by or pursuant to this Act, to pay or collect taxes or other sums, or to affix or cancel stamps, fails to do so as required is guilty of an offence and, in addition to any other penalty or liability imposed by law for such failure, is liable on summary conviction to a penalty of not less than *twenty-five dollars and not more than one thousand dollars and to a further penalty equal to the tax or other sum that he should have paid or collected or the amount of stamps that he should have affixed or cancelled, as the case may be, and in default of payment thereof to imprisonment for a term of not less than thirty days and not more than twelve months.*"

This clause is designed to clarify the application of the penalties for failure to pay or collect taxes imposed by this Act.

(b) the aggregate of one thousand dollars and an amount equal to the aforesaid tax or other sum or aforesaid amount of stamps, as the case may be,

and in default of payment thereof to imprisonment for a term of not less than thirty days and not more than twelve months."

Subsection repealed.

(2) Subsection four of section one hundred and eleven of the said Act is repealed.

21. Section one hundred and twelve of the said Act is repealed and the following substituted therefor:—

Failing to file return.

"**112.** (1) Every person required, by or pursuant to any Part of this Act except Part I or III, to file a return, who fails to file the return within the time it is required to be filed is guilty of an offence and liable to a penalty of not less than ten dollars and not exceeding one hundred dollars.

Penalty.

False or deceptive statements.

(2) When a return is filed as required by or pursuant to any Part of this Act except Part I or III, every person who makes, or assents or acquiesces in the making of, false or deceptive statements in the return is guilty of an offence and liable to a penalty of not less than

(a) the aggregate of one hundred dollars and an amount equal to double the amount of the tax that should have been paid in or in respect of the period covered by the return,

and not exceeding

(b) the aggregate of one thousand dollars and an amount equal to double the amount of the aforesaid tax,

and in default of payment of the said penalties, to imprisonment for a term of not less than three months and not more than twelve months.

Date stamped by post office evidence.

(3) Where a return made pursuant to this Act has been sent by post, the date stamped or marked upon the envelope or wrapper by the post office is evidence of the day during which the return was sent."

20. (2) Subsection (4) of section 111 at present reads as follows:—

"(4) Notwithstanding anything contained in this Act or in any other Act in force at the time this subsection comes into force the Minister may, as regards any penalty imposed upon conviction of any person for violation of the provisions of subsection one or subsection three of this section and in course of law recovered, direct that the amount of such penalty or any portion of the amount be applied on account of the tax in respect of which the conviction was made."

This subsection is now included in subsection (2) of section 109, *vide* clause 19 of this Bill.

21. Subsections (1) and (2) of section 112 of the Act were repealed in 1944.

Subsections (3) and (4) of section 112 at present read as follows:—

"(3) Everyone, who with intent to evade the payment of sales tax or any other tax imposed by this Act, destroys, alters or mutilates the records or books of account of any person, firm or corporation liable to pay any taxes imposed by this Act, or makes or is privy to the making of false and fraudulent entries, or omits or concurs in omitting to enter any material particular, in the records or books of account, or returns required to be made by this Act, or by any regulation made thereunder, of such person, firm, or corporation, is guilty of an offence *and shall be liable on summary conviction to a penalty of not less than one hundred dollars and not exceeding one thousand dollars and to a further penalty equal to double the amount of the tax evaded or sought to be evaded and in default of payment of the said penalties to imprisonment for a term of not less than three months and not more than twelve months.*"

"(4) Notwithstanding anything contained in this Act or in any other Act in force at the time when this subsection comes into force the Minister may, as regards any penalty imposed upon conviction of any person for violation of the provisions of subsection three of this section and in course of law recovered, direct that the amount of any such penalty or any portion of the amount be applied on account of the sales tax or other tax relating to which the conviction was made and whether such sales tax or other tax was payable by the person convicted or by any other person, firm or corporation with whom such convicted person was associated."

Subsection (1) of the proposed section 112 incorporates the provisions of sections 29, 38, subsection (3) of section 106, and subsection (3) of section 125. It is designed to consolidate the provisions for penalties provided for failure to file returns.

Subsection (2) of the proposed section 112 incorporates the provisions of the present subsection (3) of section 112. It is designed to clarify the penalties for making false or deceptive statements in returns.

Subsection (3) of the proposed section 112 replaces subsection (6) of section 26 and extends its provisions to all returns required under the Act.

The provisions of the present subsection (4) of section 112 are included in section 109 *vide* clause 19 of this Bill.

22. Subsection nine of section one hundred and thirteen of the said Act is repealed and the following substituted therefor:—

Destroying records and making false entries.

"(9) Every person who

(a) destroys, alters or mutilates records or books of account kept in respect of any period pursuant to subsection one of this section to evade paying a tax or otherwise to evade compliance with this Act or to assist any other person to evade paying a tax or otherwise to evade compliance with this Act, or

(b) makes, or assents or acquiesces in the making of false or deceptive entries, or omits or assents or acquiesces in the omission, to enter a material particular in books or records of account required to be kept in respect of any period by subsection one of this section,

is guilty of an offence and liable on summary conviction

Penalty.

to a penalty of not less than

(i) the aggregate of one hundred dollars and an amount equal to double the amount of the taxes that should have been paid or collected or the amount of stamps that should have been affixed or cancelled, as the case may be, in respect of such period,

and not exceeding

(ii) the aggregate of one thousand dollars and an amount equal to double the amount of the taxes or stamps aforesaid,

and in default of payment of the said penalties, to imprisonment for a term of not less than three months and not more than twelve months."

Sections repealed.

23. Sections one hundred and twenty-three and one hundred and twenty-four and subsection three of section one hundred and twenty-five of the said Act are repealed.

24. Section one hundred and forty-three of the said Act is repealed and the following substituted therefor:—

"**143.** Every person who fails to affix or to cancel an excise stamp or stamps as required by section one hundred and forty-two of this Act is guilty of an offence and liable on summary conviction to a penalty of not less than

Failure to affix or cancel excise stamp.

Penalty.

(a) the aggregate of twenty-five dollars and an amount equal to double the amount of the tax that should have been paid,

and not exceeding

(b) the aggregate of two thousand dollars and an amount equal to double the amount of the tax that should have been paid,

and in default of payment, to imprisonment for a term of not less than three months and not more than twelve months."

22. Subsection (9) of section 113 at present reads as follows:—

"(9) Every person who

(a) destroys, alters or mutilates records or books of account kept in respect of any period pursuant to subsection one of this section to evade paying a tax or otherwise to evade compliance with this Act or to assist any other person to evade paying a tax or otherwise to evade compliance with this Act, or

(b) makes, or assents or acquiesces in the making of false or deceptive entries, or omits or assents or acquiesces in the omission, to enter a material particular in books or records of account required to be kept in respect of any period by subsection one of this section,

is guilty of an offence and liable on summary conviction to a penalty of not less than *one hundred dollars and not more than one thousand dollars and to a further penalty equal to double the amount of the taxes that should have been paid or collected or the amount of stamps that should have been affixed or cancelled, as the case may be, in respect of such period, and in default of payment of the said penalties, to imprisonment for a term of not less than three months and not more than twelve months.*"

This clause is designed to clarify the application of the penalties for false entries in books and records.

23. Section 123 at present reads as follows:—

"**123.** Every person liable to pay the tax may be required by the Minister to take out an annual licence, and the Minister may prescribe a fee therefor, not exceeding two dollars."

This section is now included in subsection (1) of section 103, *vide* clause 15 of this Bill.

Section 124 at present reads as follows:—

"**124.** Every person liable to pay the tax who neglects or refuses to take out a licence as provided by the last preceding section shall be liable to a penalty of not less than twenty-five dollars and not more than one hundred dollars."

This section is now included in subsection (2) of section 103, *vide* clause 15 of this Bill.

Subsection (3) of section 125 at present reads as follows:—

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

This subsection is now included in subsection (1) of section 112, *vide* clause 21 of this Bill.

24. Section 143 at present reads as follows:—

"**143.** Every person who fails to affix or to cancel an excise stamp or stamps as required by section one hundred and forty-two of this Act is guilty of an offence and liable on summary conviction to a penalty of not less than *twenty-five dollars and not exceeding two thousand dollars, and to a further penalty equal to double the amount of the tax payable, and in default of payment to imprisonment for a term of not less than three months and not more than twelve months.*"

This clause is designed to clarify the application of all penalties for failure to affix or cancel stamps.

25. (1) Section three of Schedule II to the said Act is repealed and the following substituted therefor:—

Sugar.

"3. Sugar, etc.:—

Materials enumerated in Customs Tariff Items 134, 135, 135a, 135b, 139, 140 (except molasses) and 168a (except malt syrup and malt syrup powder) . . . one cent per pound: Provided that the tax hereby imposed shall not apply to glucose and grape sugar when sold for use exclusively in the manufacture of leather and artificial silk."

Proviso.

(2) Section six of the said Schedule II is repealed.

Coming into force.

26. Sections three, fourteen, sixteen, seventeen, eighteen and subsection one of section twenty-five of this Act shall be deemed to have come into force on the thirtieth day of April, nineteen hundred and forty-seven, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for consumption for which no entry for consumption was made before that day.

Coming into force.

27. Subsection two of section twenty-five of this Act shall be deemed to have come into force on the first day of April, nineteen hundred and forty-seven.

Coming into force.

28. (1) Section thirty-two of *The Special War Revenue Act*, except subsection three thereof, as enacted by section four of this Act, shall be deemed to have come into force on the thirtieth day of April, nineteen hundred and forty-seven.

(2) Subsection three of the said section, as enacted by section four of this Act, shall be deemed to have come into force on the first day of July, nineteen hundred and forty-seven.

25. (1) Heretofore, sugar and glucose have been subject to Excise tax of one cent per pound, while table syrups including corn syrup have been subject to two cents per pound. This change reduces the tax on such syrups to one cent per pound.

(2) The section in question imposed the tax of three cents per gallon on gasoline which is being removed effective April 1, 1947.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 272.

An Act to provide for Privileges and Immunities in respect of the United Nations and related International Organizations.

First reading, June 6, 1947.

THE SECRETARY OF STATE FOR EXTERNAL AFFAIRS.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 272.

An Act to provide for Privileges and Immunities in respect of the United Nations and related International Organizations.

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 Privileges and Immunities (United Nations) Act.*

Accession to Convention by Governor in Council.

Reservation *re* taxation.

Orders.

2. The Governor in Council may authorize the accession of Canada to the Convention on the Privileges and Immunities of the United Nations (in this Act called the "Convention"), set out in the Schedule to this Act, with the reservation that exemption from taxation imposed by any law in Canada on salaries and emoluments shall not extend to a Canadian citizen residing or ordinarily resident in Canada, and may make such orders as appear to him to be necessary for that purpose and for the purpose of carrying out the obligations of Canada thereunder.

"organization."

3. (1) For the purposes of this section, the expression "organization" means any specialized agency of which Canada is a member and which is brought into relationship with the United Nations in accordance with Article 63 of the Charter of the United Nations.

Provisions by Order in Council.

(2) Subject to subsection three of this section, the Governor in Council may, by order provide that

(a) an organization shall have the legal capacities of a body corporate;

(b) an organization shall, to such extent as may be specified in the order, have the privileges and immunities set forth in Articles II and III of the Convention for the United Nations;

Explanatory Notes.

Under Articles 104 and 105 of the Charter of the United Nations, Members of the United Nations have undertaken to grant to the Organization, its officials and the representatives of its Members the legal capacity, immunities, facilities and privileges necessary for the accomplishment of the purposes of the United Nations and for the independent exercise by representatives of Members of their functions in connection with the Organization.

Article 105 of the Charter also provides that the General Assembly may propose conventions to the Members of the United Nations for this purpose.

On February 13, 1946, the General Assembly approved a Convention (set forth in the Schedule to this Bill) and proposed it for accession by each Member of the United Nations.

At the same time, the General Assembly considered "that the privileges and immunities of the United Nations should be regarded, as a general rule, as a maximum within which the various specialized agencies should enjoy such privileges and immunities....."

The present Bill empowers the Governor in Council to give effect to the terms of the Convention except as to the exemption of Canadians residing in Canada from Canadian taxation on United Nations salaries and emoluments. The Bill also empowers the Governor in Council to extend corresponding immunities, privileges and facilities to other public international organizations (such as the International Civil Aviation Organization, whose seat is in Montreal) of which Canada is a Member, once they are brought into relationship with the United Nations.

Article 57 of the Charter reads as follows:—

"1. The various specialized agencies, established by intergovernmental agreement and having wide international responsibilities, as defined in their basic instruments, in economic, social, cultural, health, and related fields, shall be brought into relationship with the United Nations in accordance with the provisions of Article 63.

2. Such agencies thus brought into relationship with the United Nations are hereinafter referred to as specialized agencies."

(c) representatives of states and governments that are members of an organization shall, to such extent as may be specified in the order, have the privileges and immunities set forth in Article IV of the Convention for representatives of Members; and

(d) such officials of an organization as may be designated by the Governor in Council shall, to such extent as may be specified in the order, have the privileges and immunities set forth in Article V of the Convention for officials of the United Nations.

No tax exemption to Canadian citizen residing in Canada.

(3) Nothing in any order made under subsection two of this section shall exempt a Canadian citizen, residing or ordinarily resident in Canada, from liability for any taxes or duties imposed by any law in Canada.

Orders effective upon publication.

4. (1) No order made under this Act has effect until it is published in the *Canada Gazette*.

Orders laid before Parliament.

(2) Every order made under this Act shall be laid before Parliament within fifteen days after it is made or, if Parliament is not then in session, within fifteen days after the commencement of the next ensuing session thereof.

Article 63 of the Charter reads as follows:—

"1. The Economic and Social Council may enter into agreement with any of the agencies referred to in Article 57, defining the terms on which the agency concerned shall be brought into relationship with the United Nations. Such agreements shall be subject to approval by the General Assembly.

2. It may co-ordinate the activities of the specialized agencies through consultation with and recommendations to such agencies and through recommendations to the General Assembly and to the Members of the United Nations."

SCHEDULE.

CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS.

ADOPTED BY THE GENERAL ASSEMBLY OF THE UNITED NATIONS ON 13 FEBRUARY 1946

WHEREAS Article 104 of the Charter of the United Nations provides that the Organization shall enjoy in the territory of each of its Members such legal capacity as may be necessary for the exercise of its functions and the fulfilment of its purposes and

WHEREAS Article 105 of the Charter of the United Nations provides that the Organization shall enjoy in the territory of each of its Members such privileges and immunities as are necessary for the fulfilment of its purposes and that representatives of the Members of the United Nations and officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization.

CONSEQUENTLY the General Assembly by a Resolution adopted on the 13 February 1946, approved the following Convention and proposed it for accession by each Member of the United Nations.

ARTICLE I.

JURIDICAL PERSONALITY.

SECTION 1. The United Nations shall possess juridical personality. It shall have the capacity:

(a) to contract;

(b) to acquire and dispose of immovable and movable property;

(c) to institute legal proceedings.

ARTICLE II.

PROPERTY, FUNDS AND ASSETS.

SECTION 2. The United Nations, its property and assets wherever located and by whomsoever held, shall enjoy immunity from every form of legal process except insofar as in any particular case it has expressly waived its immunity. It is, however, understood that no waiver of immunity shall extend to any measure of execution.

SECTION 3. The premises of the United Nations shall be inviolable. The property and assets of the United Nations, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation and any other form of interference, whether by executive, administrative, judicial or legislative action.

SECTION 4. The archives of the United Nations, and in general all documents belonging to it or held by it, shall be inviolable wherever located.

SECTION 5. Without being restricted by financial controls, regulations or moratoria of any kind,

(a) the United Nations may hold funds, gold or currency of any kind and operate accounts in any currency;

(b) The United Nations shall be free to transfer its funds, gold or currency from one country to another or within any country and to convert any currency held by it into any other currency.

SECTION 6. In exercising its rights under Section 5 above, the United Nations shall pay due regard to any representations made by the Government of any Member in so far as it is considered that effect can be given to such representations without detriment to the interests of the United Nations.

SECTION 7. The United Nations, its assets, income and other property shall be:

(a) exempt from all direct taxes; it is understood, however, that the United Nations will not claim exemption from taxes which are, in fact, no more than charges for public utility services;

(b) exempt from customs duties and prohibitions and restrictions on imports and exports in respect of articles imported or exported by the United Nations for its official use. It is understood, however, that articles imported under such exemption will not be sold in the country into which they were imported except under conditions agreed with the Government of that country;

(c) exempt from customs duties and prohibitions and restrictions on imports and exports in respect of its publications.

SECTION 8. While the United Nations will not, as a general rule, claim exemption from excise duties and from taxes on the sale of movable and immovable property which form part of the price to be paid, nevertheless when the United Nations is making important purchases for official use of property on which such duties and taxes have been charged or are chargeable, Members will, whenever possible, make appropriate administrative arrangements for the remission or return of the amount of duty or tax.

ARTICLE III.

FACILITIES IN RESPECT OF COMMUNICATIONS.

SECTION 9. The United Nations shall enjoy in the territory of each Member for its official communications treatment not less favourable than that accorded by the Government of that Member to any other Government including its diplomatic mission in the matter of priorities, rates and taxes on mails, cables, telegrams, radiograms, telephotos, telephone and other communications; and press rates for information

to the press and radio. No censorship shall be applied to the official correspondence and other official communications of the United Nations.

SECTION 10. The United Nations shall have the right to use codes and to despatch and receive its correspondence by courier or in bags, which shall have the same immunities and privileges as diplomatic couriers and bags.

ARTICLE IV.

THE REPRESENTATIVES OF MEMBERS.

SECTION 11. Representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, shall, while exercising their functions and during their journey to and from the place of meeting, enjoy the following privileges and immunities:

(a) immunity from personal arrest or detention and from seizure of their personal baggage, and, in respect of words spoken or written and all acts done by them in their capacity as representatives, immunity from legal process of every kind;

(b) inviolability for all papers and documents;

(c) the right to use codes and to receive papers or correspondence by courier or in sealed bags;

(d) exemption in respect of themselves and their spouses from immigration restrictions, aliens registration or national service obligations in the state they are visiting or through which they are passing in the exercise of their functions;

(e) the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign governments on temporary official missions;

(f) the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys; and also,

(g) such other privileges, immunities and facilities not inconsistent with the foregoing as diplomatic envoys enjoy, except that they shall have no right to claim exemption from customs duties on goods imported (otherwise than as part of their personal baggage) or from excise duties or sales taxes.

SECTION 12. In order to secure, for the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, complete freedom of speech and independence in the discharge of their duties, the immunity from legal process in respect of words spoken or written and all acts done by them in discharging their duties shall continue to be accorded, notwithstanding that the persons concerned are no longer the representatives of Members.

SECTION 13. Where the incidence of any form of taxation depends upon residence, periods during which the representatives of Members to the principal and subsidiary organs of the United Nations and to

conferences convened by the United Nations are present in a state for the discharge of their duties shall not be considered as periods of residence.

SECTION 14. Privileges and immunities are accorded to the representatives of Members not for the personal benefit of the individuals themselves, but in order to safeguard the independent exercise of their functions in connection with the United Nations. Consequently a Member not only has the right but is under a duty to waive the immunity of its representative in any case where in the opinion of the Member the immunity would impede the course of justice, and it can be waived without prejudice to the purpose for which the immunity is accorded.

SECTION 15. The provisions of Sections 11, 12 and 13 are not applicable as between a representative and the authorities of the state of which he is a national or of which he is or has been the representative.

SECTION 16. In this article the expression "representatives" shall be deemed to include all delegates, deputy delegates, advisers, technical experts and secretaries of delegations.

ARTICLE V.

OFFICIALS.

SECTION 17. The Secretary-General will specify the categories of officials to which the provisions of this Article and Article VII shall apply. He shall submit these categories to the General Assembly. Thereafter these categories shall be communicated to the Governments of all Members. The names of the officials included in these categories shall from time to time be made known to the Governments of Members.

SECTION 18. Officials of the United Nations shall:

(a) be immune from legal process in respect of words spoken or written and all acts performed by them in their official capacity;

(b) be exempt from taxation on the salaries and emoluments paid to them by the United Nations;

(c) be immune from national service obligations;

(d) be immune, together with their spouses and relatives dependent on them, from immigration restrictions and alien registration;

(e) be accorded the same privileges in respect of exchange facilities as are accorded to the officials of comparable ranks forming part of diplomatic missions to the Government concerned;

(f) be given, together with their spouses and relatives dependent on them, the same repatriation facilities in time of international crisis as diplomatic envoys;

(g) have the right to import free of duty their furniture and effects at the time of first taking up their post in the country in question.

SECTION 19. In addition to the immunities and privileges specified in Section 18, the Secretary-General and all Assistant Secretaries-

General shall be accorded in respect of themselves, their spouses and minor children, the privileges and immunities, exemptions and facilities accorded to diplomatic envoys, in accordance with international law.

SECTION 20. Privileges and immunities are granted to officials in the interests of the United Nations and not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive the immunity of any official in any case where, in his opinion, the immunity would impede the course of justice and can be waived without prejudice to the interests of the United Nations. In the case of the Secretary-General, the Security Council shall have the right to waive immunity.

SECTION 21. The United Nations shall co-operate at all times with the appropriate authorities of Members to facilitate the proper administration of justice, secure the observance of police regulations and prevent the occurrence of any abuse in connection with the privileges, immunities and facilities mentioned in this Article.

ARTICLE VI.

EXPERTS ON MISSIONS FOR THE UNITED NATIONS.

SECTION 22. Experts (other than officials coming within the scope of Article V) performing missions for the United Nations shall be accorded such privileges and immunities as are necessary for the independent exercise of their functions during the period of their missions, including the time spent on journeys in connection with their missions. In particular they shall be accorded:

(a) immunity from personal arrest or detention and from seizure of their personal baggage;

(b) in respect of words spoken or written and acts done by them in the course of the performance of their mission, immunity from legal process of every kind. This immunity from legal process shall continue to be accorded notwithstanding that the persons concerned are no longer employed on missions for the United Nations;

(c) inviolability for all papers and documents;

(d) for the purpose of their communications with the United Nations, the right to use codes and to receive papers or correspondence by courier or in sealed bags;

(e) the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign governments on temporary official missions;

(f) the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys.

SECTION 23. Privileges and immunities are granted to experts in the interests of the United Nations and not for the personal benefit of the individuals themselves. The Secretary-General shall have the

right and the duty to waive the immunity of any expert in any case where, in his opinion, the immunity would impede the course of justice and it can be waived without prejudice to the interests of the United Nations.

Article VII.

UNITED NATIONS LAISSEZ-PASSER.

Section 24. The United Nations may issue United Nations laissez-passer to its officials. These laissez-passer shall be recognized and accepted as valid travel documents by the authorities of Members, taking into account the provisions of Section 25.

Section 25. Applications for visas (where required) from the holders of United Nations laissez-passer, when accompanied by a certificate that they are travelling on the business of the United Nations, shall be dealt with as speedily as possible. In addition, such persons shall be granted facilities for speedy travel.

Section 26. Similar facilities to those specified in section 25 shall be accorded to experts and other persons who, though not the holders of United Nations laissez-passer, have a certificate that they are travelling on the business of the United Nations.

Section 27. The Secretary-General, Assistant Secretaries-General and Directors travelling on United Nations laissez-passer on the business of the United Nations shall be granted the same facilities as are accorded to diplomatic envoys.

Section 28. The provisions of this article may be applied to the comparable officials of specialized agencies if the agreements for relationship made under Article 63 of the Charter so provide.

Article VIII.

SETTLEMENT OF DISPUTES.

Section 29. The United Nations shall make provisions for appropriate modes of settlement of:

(a) disputes arising out of contracts or other disputes of a private law character to which the United Nations is a party;

(b) disputes involving any official of the United Nations who by reason of his official position enjoys immunity, if immunity has not been waived by the Secretary-General.

Section 30. All differences arising out of the interpretation or application of the present convention shall be referred to the International Court of Justice, unless in any case it is agreed by the parties to have recourse to another mode of settlement. If a difference arises between the United Nations on the one hand and a Member on the other hand, a request shall be made for an advisory opinion on any

legal question involved in accordance with Article 96 of the Charter and Article 65 of the Statute of the Court. The opinion given by the Court shall be accepted as decisive by the parties.

Final Article.

Section 31. This convention is submitted to every Member of the United Nations for accession.

Section 32. Accession shall be effected by deposit of an instrument with the Secretary-General of the United Nations and the convention shall come into force as regards each Member on the date of deposit of each instrument of accession.

Section 33. The Secretary-General shall inform all Members of the United Nations of the deposit of each accession.

Section 34. It is understood that, when an instrument of accession is deposited on behalf of any Member, the Member will be in a position under its own law to give effect to the terms of this convention.

Section 35. This convention shall continue in force as between the United Nations and every Member which has deposited an instrument of accession for so long as that Member remains a Member of the United Nations, or until a revised general convention has been approved by the General Assembly and that Member has become a party to this revised convention.

Section 36. The Secretary-General may conclude with any Member or Members supplementary agreements adjusting the provisions of this convention so far as that Member or those Members are concerned. These supplementary agreements shall in each case be subject to the approval of the General Assembly.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 336.

An Act to establish the Canadian Maritime Commission.

First reading, June 16, 1947.

THE MINISTER OF RECONSTRUCTION AND SUPPLY.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY -
CONTROLLER OF STATIONERY.
89772 1947

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 336.

An Act to establish the Canadian Maritime Commission.

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 Maritime Commission Act.*

Definitions.
"Commission."
"member."
"Minister."

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

(a) "Commission" means the Canadian Maritime Commission, established by this Act;

(b) "member" means a member of the Commission;

(c) "Minister" means the Minister of Transport.

Corporation established.

3. (1) There is hereby constituted a body corporate, to be known as the Canadian Maritime Commission, for the purposes set out in this Act.

Agency of His Majesty.

(2) The Commission is for all its purposes an agent of His Majesty, its powers may be exercised only as an agent of His Majesty, and it shall be responsible to and be subject to the direction of the Minister.

Members.
Proviso.

(3) The Commission shall consist of three members appointed by the Governor in Council who shall hold office during good behaviour for five years: Provided that the members first appointed shall be appointed for periods of five, four and three years, respectively.

Chairman of the Commission.

(4) One of the members shall be appointed by the Governor in Council to be the Chairman of the Commission; the Chairman shall be the chief executive officer of the Commission, shall have supervision over and direction of the work of the Commission and of the officers, clerks and employees appointed to carry on the business of the Commission.

Explanatory Note.

The present bill provides for the setting up of the Canadian Maritime Commission. This body will have advisory functions (section 6) and administrative functions (section 8). Its regular officers, clerks and employees will be civil servants.

Commission to contract in name of His Majesty.

(5) The Commission may on behalf of His Majesty contract in the name of His Majesty and property acquired by the Commission is the property of His Majesty and shall be vested in the name of His Majesty.

Remuneration.

(6) Each member shall be paid such sum for his services as the Governor in Council may from time to time determine.

In case of absence.

(7) When any member by reason of any temporary incapacity is unable at any time to perform the duties of his office, the Governor in Council may appoint a temporary substitute member upon such terms and conditions as the Governor in Council may prescribe.

Reappointment.

(8) A member on the expiration of his term of office is eligible for reappointment.

Vacancies.

(9) A vacancy in the Commission shall not impair the right of the remaining members to act.

Rules.

(10) The Commission may make rules for the regulation of its proceedings and the performance of its duties and functions under this Act.

Oath.

(11) Before any member enters upon the execution of his duties, he shall take and subscribe, before the Clerk of the Privy Council, an oath, which shall be filed in the office of the said Clerk, in the following form:

"I, ... ,solemnly and sincerely swear that I will faithfully and honestly fulfil the duties which devolve upon me as a member of the Canadian Maritime Commission. So help me God."

Head office.

(12) The head office of the Commission shall be in the city of Ottawa, in the province of Ontario, but meetings of the Commission may be held at such other places as the Commission may decide.

Officers, clerks and employees.

4. (1) Except as provided in subsection two of this section, the officers, clerks and employees necessary for the proper conduct of the business of the Commission shall be appointed in the manner authorized by law.

Professional and technical advisers.

(2) The Commission may, with the approval of the Governor in Council, employ professional and technical advisers and assistants for temporary periods or for specific work and with such approval may fix the remuneration of the persons so employed.

Commission to constitute a department of Government.

R.S., c. 22.

(3) The Commission and all persons employed pursuant to this section shall constitute a department of the Government of Canada over which the Minister shall preside and for the purposes of the *Civil Service Act* the Chairman shall be the deputy or deputy head of the department.

Contributors under R.S., c. 24.

5. (1) Notwithstanding any other statute or law, where a person who is appointed a member of the Commission was immediately prior to his appointment a contributor

under the *Civil Service Superannuation Act*, he continues while he is a member of the Commission to be a contributor under the *Civil Service Superannuation Act*.

Service as a member of the Commission to be counted.

(2) For the purposes of the *Civil Service Superannuation Act* the service of a member of the Commission to whom subsection one of this section applies, as a member of the Commission, shall be counted as service in the civil service and he, his widow, children or other dependents, if any, or his legal representatives may be granted the respective allowances or gratuities provided by the *Civil Service Superannuation Act*.

Retirement.

(3) The retirement of a member of the Commission to whom subsection one of this section applies upon expiration of his term of office shall, for the purposes of the *Civil Service Superannuation Act*, be deemed to be retirement by reason of abolition of office.

Consideration and recommendations of policies.

6. The Commission shall consider and recommend to the Minister from time to time such policies and measures as it considers necessary for the operation, maintenance, manning and development of a merchant marine and a ship-building and ship-repairing industry commensurate with Canadian maritime needs.

Powers of Commission.

7. The Commission may examine into, ascertain and keep records of,

(a) the shipping services between Canadian ports and from ports in Canada to ports outside Canada that are required for the proper maintenance and furtherance of the domestic and external trade of Canada;

(b) the type, size, speed and other requirements of the vessels that are and in the opinion of the Commission should be employed in such services;

(c) the facilities in Canada for the construction, repair and reconditioning of vessels;

(d) the cost of the construction, repair and reconditioning of vessels in Canada and in other countries;

(e) the cost of marine insurance, maintenance, repairs, wages and subsistence of officers and crews and all other items of expense in the operation of vessels under Canadian registry and the comparison thereof with similar vessels operated under other registry;

(f) such other matters as the Minister may request or as the Commission may deem necessary for carrying out any of the provisions or purposes of this Act.

Duties of Commission.

8. The Commission shall

(a) exercise and perform on behalf of the Minister such powers, duties and functions of the Minister under the *Canada Shipping Act, 1934*, as the Minister may require;

1934, c. 44.

(*b*) administer, in accordance with regulations of the Governor in Council, any steamship subventions voted by Parliament; and

(*c*) exercise or perform any other powers, duties or functions conferred on or required to be performed by the Commission by or pursuant to any other Act or order of the Governor in Council.

Advisory committees.

9. (1) With the approval of the Minister, the Commission may establish and appoint the members of such committee or committees as it deems advisable to confer with and advise the Commission with respect to any matter within its jurisdiction.

Living and travelling expenses.

(2) No person appointed by the Commission to serve on any committee shall be entitled to or receive any fee or reward for any service rendered in connection with the duties of the committee but each such person shall be entitled to his reasonable living and travelling expenses while engaged on any such service in any place other than his ordinary place of residence.

Duties and functions of committees.

(3) The Commission shall prescribe the duties and functions of each such committee and may make rules for the regulation of its proceedings.

1931, c. 27, to apply.

10. Subject to the provisions of this Act, the Commission shall be subject to the provisions of *The Consolidated Revenue and Audit Act, 1931*.

Expenses.

11. All expenses under this Act shall be paid out of moneys appropriated by Parliament for the purpose.

Receipts and expenditures to be audited.

12. All receipts and expenditures of the Commission shall be subject to examination and audit by the Auditor General.

Annual report.

13. The Commission shall as soon as possible after the thirty-first day of March in each year and in any event within three months thereof submit to the Minister an annual report in such form as the Minister may prescribe of its affairs and operations during the twelve-month period ending on the thirty-first day of March, and the Minister shall lay the said report before Parliament forthwith if Parliament is then in session, or, if Parliament is not then in session, within the first fifteen days of the next ensuing session.

Laid before Parliament.

Coming into force.

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

337.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 337.

An Act to amend The Canadian and British Insurance Companies Act, 1932, and The Foreign Insurance Companies Act, 1932.

First reading, June 17, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA

BILL 337.

1932, c. 46; 1932-33, c. 32; 1934, cc. 27, 45; 1936, c. 18; 1937, c. 5; 1938, c. 21; 1939, c. 10; 1944-45, c. 32; 1945, (2nd Sess.), c. 13.

1932, c. 47; 1934, c. 36; 1939, c. 18 1945 (2nd Sess.), c. 22.

An Act to amend The Canadian and British Insurance Companies Act, 1932, and The Foreign Insurance Companies Act, 1932.

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

1. Subsection one of section sixty of *The Canadian and British Insurance Companies Act, 1932*, chapter forty-six of the statutes of 1932, is amended by inserting therein immediately after subparagraph *(i-e)* of paragraph *(b)* thereof the following subparagraph:—

Bonds, etc., issued or guaranteed by International Bank.

"*(i-f)* the bonds, debentures and other securities issued or guaranteed by the International Bank for Reconstruction and Development established by the Agreement for an International Bank for Reconstruction and Development approved by subsection one of section two of *The Bretton Woods Agreements Act, 1945*."

1944, c. 11.

2. Section one of the Second Schedule to the said Act is amended by adding the following subparagraph to paragraph *(b)* thereof:—

Bonds, etc., issued or guaranteed by International Bank.

"(viii) the bonds, debentures and other securities issued or guaranteed by the International Bank for Reconstruction and Development established by the Agreement for an International Bank for Reconstruction and Development approved by subsection one of section two of *The Bretton Woods Agreements Act, 1945*."

1945, c. 11.

3. Section one of Schedule I to *The Foreign Insurance Companies Act, 1932*, chapter forty-seven of the statutes of 1932, is amended by adding the following subparagraph to paragraph *(b)* thereof:—

Bonds, etc., issued or guaranteed by International Bank.

"(viii) the bonds, debentures and other securities issued or guaranteed by the International Bank for Reconstruction and Development established by the Agreement for an International Bank for Reconstruction and Development approved by subsection one of section two of *The Bretton Woods Agreements Act, 1945*."

1945, c. 11.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 338.

An Act to provide for the Investigation, Conciliation and Settlement of Industrial Disputes.

First reading, June 17, 1947.

THE MINISTER OF LABOUR.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 338.

An Act to provide for the Investigation, Conciliation and Settlement of Industrial Disputes.

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 Industrial Relations and Disputes Investigation Act.*

PART I.

INTERPRETATION.

Definitions.

2. (1) In this Act, unless the context otherwise requires,

"Board".

(a) "Board" means the labour relations board established to administer this Part;

"bargaining agent".

(b) "bargaining agent" means a trade union that acts on behalf of employees

(i) in collective bargaining; or

(ii) as a party to a collective agreement with their employer;

"certified bargaining agent".

(c) "certified bargaining agent" means a bargaining agent that has been certified under this Act and the certification of which has not been revoked;

"collective agreement".

(d) "collective agreement" means an agreement in writing between an employer or an employers' organization acting on behalf of an employer, on the one hand, and a bargaining agent of his employees, on behalf of the employees, on the other hand, containing terms or conditions of employment of employees that include provisions with reference to rates of pay and hours of work;

"collective bargaining".

"bargaining collectively". "bargain collectively".

(e) "collective bargaining" means negotiating with a view to the conclusion of a collective agreement or the renewal or revision thereof, as the case may be; and "bargaining collectively" and "bargain collectively" have corresponding meanings;

"Conciliation Board".

(f) "Conciliation Board" means a Board of Conciliation and Investigation appointed by the Minister in accordance with section twenty-eight of this Act;

"Conciliation Officer". *(g)* "Conciliation Officer" means a person whose duties include the conciliation of disputes and who is under the control and direction of the Minister;

"dispute". "industrial dispute". *(h)* "dispute" or "industrial dispute" means any dispute or difference or apprehended dispute or difference between an employer and one or more of his employees or a bargaining agent acting on behalf of his employees, as to matters or things affecting or relating to terms or conditions of employment or work done or to be done by him or by the employee or employees or as to privileges, rights and duties of the employer or the employee or employees;

"employee". *(i)* "employee" means a person employed to do skilled or unskilled manual, clerical or technical work, but does not include

(i) a manager or superintendent, or any other person who, in the opinion of the Board, exercises management functions or is employed in a confidential capacity in matters relating to labour relations;

(ii) a member of the medical, dental, architectural or legal profession qualified to practise under the laws of a province and employed in that capacity;

"employer" *(j)* "employer" means any person who employs one or more employees;

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

"lockout". *(l)* "lockout" includes the closing of a place of employment, a suspension of work or a refusal by an employer to continue to employ a number of his employees, done to compel his employees, or to aid another employer to compel his employees, to agree to terms or conditions of employment;

"Minister". *(m)* "Minister" means the Minister charged with the administration of this Act;

"parties". *(n)* "parties" with reference to the appointment of, or proceedings before a Conciliation Board means the parties who are engaged in the collective bargaining or the dispute in respect of which the Conciliation Board is or is not to be established;

"regulation". *(o)* "regulation" means a regulation of the Governor in Council under this Act;

"strike". *(p)* "strike" includes a cessation of work, or refusal to work or to continue to work, by employees, in combination or in concert or in accordance with a common understanding, for the purpose of compelling their employer to agree to terms or conditions of employment or to aid other employees in compelling their employer to agree to terms or conditions of employment;

"to strike". *(q)* "to strike" includes to cease work, or to refuse to work or to continue to work, in combination or in concert or in accordance with a common understanding, for the purpose of compelling the employer of the employees who so cease, or refuse, to agree to terms or conditions of employment or to aid other employees in compelling their employer to agree to terms or conditions of employment;

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

Masculine gender. *(s)* words importing the masculine gender include corporations, trade unions and employers' organizations, as well as females.

When not to cease being an employee. (2) No person shall cease to be an employee within the meaning of this Act by reason only of his ceasing to work as the result of a lockout or strike or by reason only of dismissal contrary to this Act.

"unit". (3) For the purposes of this Act, a "unit" means a group of employees and

"appropriate for collective bargaining". "appropriate for collective bargaining" with reference to a unit, means a unit that is appropriate for such purposes whether it be an employer unit, craft unit, technical unit, plant unit, or any other unit and whether or not the employees therein are employed by one or more employer.

Rights of Employees and Employers.

Trade union membership rights. **3.** (1) Every employee has the right to be a member of a trade union and to participate in the activities thereof.

Employers' organization rights. (2) Every employer has the right to be a member of an employers' organization and to participate in the activities thereof.

Unfair Labour Practices.

Employer or employers' organization interferance with trade union. **4.** (1) No employer or employers' organization, and no person acting on behalf of an employer or employers' organization, shall participate in or interfere with the formation or administration of a trade union, or contribute financial or other support to it:

Proviso. Provided that an employer may, notwithstanding anything contained in this section, permit an employee or representative of a trade union to confer with him during working hours or to attend to the business of the organization during working hours without deduction of time so occupied in the computation of the time worked for the employer and without deduction of wages in respect of the time so occupied, or provide free transportation to

representatives of a trade union for purposes of collective bargaining or permit a trade union the use of the employer's premises for the purposes of the trade union.

Discrimination against trade union members.

(2) No employer, and no person acting on behalf of an employer, shall

(a) refuse to employ or to continue to employ any person, or otherwise discriminate against any person in regard to employment or any term or condition of employment because the person is a member of a trade union; or

Employees' rights under Act preserved.

(b) impose any condition in a contract of employment seeking to restrain an employee from exercising his rights under this Act.

Intimidation or threats against trade unionism.

(3) No employer and no person acting on behalf of an employer shall seek by intimidation, by threat of dismissal, or by any other kind of threat, or by the imposition of a pecuniary or other penalty, or by any other means to compel an employee to refrain from becoming or to cease to be a member or officer or representative of a trade union and no other person shall seek by intimidation or coercion to compel an employee to become or refrain from becoming or to cease to be a member of a trade union.

Right of employer to suspend, discharge, etc.

(4) Except as expressly provided, nothing in this Act shall be interpreted to affect the right of an employer to suspend, transfer, lay off or discharge an employee for proper and sufficient cause.

Soliciting memberships in union during working hours.

5. Except with the consent of the employer, no trade union and no person acting on behalf of a trade union shall attempt, at an employer's place of employment during the working hours of an employee of the employer, to persuade the employee to become or refrain from becoming or continuing to be a member of a trade union.

Collective agreement conditions allowed.

6. (1) Nothing in this Act prohibits the parties to a collective agreement from inserting in the collective agreement a provision requiring, as a condition of employment, membership in a specified trade union, or granting a preference of employment to members of a specified trade union.

Invalid conditions.

(2) No provision in a collective agreement requiring an employer to discharge an employee because such employee is or continues to be a member of, or engages in activities on behalf of a union other than a specified trade union, shall be valid.

Collective Bargaining.

Application for Certification of Bargaining Agent.

Conditions of application.

7. (1) A trade union claiming to have as members in good standing a majority of employees of one or more employers in a unit that is appropriate for collective bargaining may, subject to the rules of the Board and in accordance with this section, make application to the Board to be certified as bargaining agent of the employees in the unit.

Time limit.

(2) Where no collective agreement is in force and no bargaining agent has been certified under this Act for the unit, the application may be made at any time.

Idem.

(3) Where no collective agreement is in force but a bargaining agent has been certified under this Act for the unit, the application may be made after the expiry of twelve months from the date of certification of the bargaining agent, but not before, except with the consent of the Board.

Idem.

(4) Where a collective agreement is in force, the application may be made at any time after the expiry of ten months of the term of the collective agreement, but not before, except with the consent of the Board.

Two or more trade unions joining in application.

(5) Two or more trade unions claiming to have as members in good standing of the said unions a majority of employees in a unit that is appropriate for collective bargaining, may join in an application under this section and the provisions of this Act relating to an application by one union and all matters or things arising therefrom, shall apply in respect of the said application and the said unions as if it were an application by one union.

Craft or group exercising technical skills.

8. Where a group of employees of an employer belong to a craft or group exercising technical skills, by reason of which they are distinguishable from the employees as a whole and the majority of the group are members of one trade union pertaining to such craft or other skills, the trade union may apply to the Board subject to the provisions of section seven of this Act, and shall be entitled to be certified as the bargaining agent of the employees in the group if the group is otherwise appropriate as a unit for collective bargaining.

Certification.

Board determination of application.

9. (1) Where a trade union makes application for certification under this Act as bargaining agent of employees in a unit, the Board shall determine whether the unit in respect of which the application is made is appropriate for collective bargaining and the Board may, before certi-

fication, if it deems it appropriate, include additional employees in, or exclude employees from, the unit.

Certificate granted.

(2) When, pursuant to an application for certification under this Act by a trade union, the Board has determined that a unit of employees is appropriate for collective bargaining

(a) if the Board is satisfied that the majority of the employees in the unit are members in good standing of the trade union; or

(b) if, as a result of a vote of the employees in the unit, the Board is satisfied that a majority of them have selected the trade union to be a bargaining agent on their behalf;

the Board may certify the trade union as the bargaining agent of the employees in the unit.

Where employees employed by two or more employers.

(3) Where an application for certification under this Act is made by a trade union claiming to have as members in good standing a majority in a unit that is appropriate for collective bargaining, the employees in which are employed by two or more employers, the Board shall not certify the trade union as the bargaining agent of the employees in the unit unless

(a) all employers of the said employees consent thereto; and

(b) the Board is satisfied that the trade union might be certified by it under this section as the bargaining agent of the employees in the unit of each such employer if separate applications for such purpose were made by the trade union.

Board examination and inquiries.

(4) The Board shall, for the purposes of determining whether the majority of the employees in a unit are members in good standing of a trade union or whether a majority of them have selected a trade union to be their bargaining agent, make or cause to be made such examination of records or other inquiries as it deems necessary, including the holding of such hearings or the taking of such votes as it deems expedient, and the Board may prescribe the nature of the evidence to be furnished to the Board.

Trade union influenced by employer.

(5) Notwithstanding anything in this Act, no trade union, the administration, management or policy of which is, in the opinion of the Board,

(a) influenced by an employer so that its fitness to represent employees for the purpose of collective bargaining is impaired; or

(b) dominated by an employer;

shall be certified as a bargaining agent of employees, nor shall an agreement entered into between such trade union and such employer be deemed to be a collective agreement for the purposes of this Act.

Effect of Certification.

10. Where a trade union is certified under this Act as the bargaining agent of the employees in a unit

Exclusive authority of certified union.

(a) the trade union shall immediately replace any other bargaining agent of employees in the unit and shall have exclusive authority to bargain collectively on behalf of employees in the unit and to bind them by a collective agreement until the certification of the trade union in respect of employees in the unit is revoked;

Revocation of previous certificate.

(b) if another trade union had previously been certified as bargaining agent in respect of employees in the unit, the certification of the last mentioned trade union shall be deemed to be revoked in respect of such employees; and

Substitution.

(c) if, at the time of certification, a collective agreement binding on or entered into on behalf of employees in the unit is in force, the trade union shall be substituted as a party to the agreement in place of the bargaining agent that is a party to the agreement on behalf of employees in the unit, and may, notwithstanding anything contained in the agreement, upon two months' notice to the employer terminate the agreement in so far as it applies to those employees.

Revocation of Certification.

Revocation.

11. Where in the opinion of the Board a bargaining agent no longer represents a majority of employees in the unit for which it was certified, the Board may revoke such certification and thereupon, notwithstanding sections fourteen and fifteen of this Act, the employer shall not be required to bargain collectively with the bargaining agent, but nothing in this section shall prevent the bargaining agent from making an application under section seven of this Act.

Notice to Negotiate.

Order parties to commence collective bargaining.

12. Where the Board has under this Act certified a trade union as a bargaining agent of employees in a unit and no collective agreement with their employer binding on or entered into on behalf of employees in the unit, is in force,

(*a*) the bargaining agent may, on behalf of the employees in the unit, by notice, require their employer to commence collective bargaining; or

(*b*) the employer or an employers' organization representing the employer may, by notice, require the bargaining agent to commence collective bargaining;

with a view to the conclusion of a collective agreement.

Renewal or revision of current agreement or conclusion of new agreement.

13. Either party to a collective agreement, whether entered into before or after the commencement of this Act, may, within the period of two months next preceding the date of expiry of the term of, or preceding termination of the agreement, by notice, require the other party to the agreement to commence collective bargaining with a view to the renewal or revision of the agreement or conclusion of a new collective agreement.

Negotiation.

14. Where notice to commence collective bargaining has been given under section twelve of this Act

Time limit for parties to meet and negotiate.

(*a*) the certified bargaining agent and the employer, or an employers' organization representing the employer shall, without delay, but in any case within twenty clear days after the notice was given or such further time as the parties may agree, meet and commence or cause authorized representatives on their behalf to meet and commence to bargain collectively with one another and shall make every reasonable effort to conclude a collective agreement; and

Employer not to decrease wage rates or alter conditions pending conclusion of agreement or other proceedings.

(*b*) the employer shall not, without consent by or on behalf of the employees affected, decrease rates of wages or alter any other term or condition of employment of employees in the unit for which the bargaining agent is certified until a collective agreement has been concluded or until a Conciliation Board appointed to endeavour to bring about agreement has reported to the Minister and fourteen days have elapsed after the report has been received by the Minister, whichever is earlier, or until the Minister has advised the employer that he has decided not to appoint a Conciliation Board.

Parties to proceed without delay after notice given.

15. Where a party to a collective agreement has given notice under section thirteen of this Act to the other party to the agreement

(*a*) the parties shall, without delay, but in any case within twenty clear days after the notice was given or such further time as the parties may agree upon,

meet and commence or cause authorized representatives on their behalf to meet and commence to bargain collectively and make every reasonable effort to conclude a renewal or revision of the agreement or a new collective agreement; and

Employer not to decrease wages or alter conditions pending renewal or revision.

(b) if a renewal or revision of the agreement or a new collective agreement has not been concluded before expiry of the term of, or termination of the agreement, the employer shall not, without consent by or on behalf of the employees affected, decrease rates of wages, or alter any other term or condition of employment in effect immediately prior to such expiry or termination provided for in the agreement, until a renewal or revision of the agreement or a new collective agreement has been concluded or a Conciliation Board, appointed to endeavour to bring about agreement, has reported to the Minister and fourteen days have elapsed after the report has been received by the Minister, whichever is earlier, or until the Minister has advised the employer that he has decided not to appoint a Conciliation Board.

Conciliation.

Conciliation Officer conference with parties.

16. Where a notice to commence collective bargaining has been given under this Act and

(a) collective bargaining has not commenced within the time prescribed by this Act; or

(b) collective bargaining has commenced;

and either party thereto requests the Minister in writing to instruct a Conciliation Officer to confer with the parties thereto to assist them to conclude a collective agreement or a renewal or revision thereof and such request is accompanied by a statement of the difficulties, if any, that have been encountered before the commencement or in the course of the collective bargaining, or in any other case in which in the opinion of the Minister it is advisable so to do, the Minister may instruct a Conciliation Officer to confer with the parties engaged in collective bargaining.

Conciliation Officer failing then Conciliation Board.

17. Where a Conciliation Officer fails to bring about an agreement between parties engaged in collective bargaining or in any other case where in the opinion of the Minister a Conciliation Board should be appointed to endeavour to bring about agreement between parties to a dispute, the Minister may appoint a Conciliation Board for such purpose.

COLLECTIVE AGREEMENTS.

Binding on agent, employees and employer.

18. A collective agreement entered into by a certified bargaining agent is, subject to and for the purposes of this Act, binding upon

(a) the bargaining agent and every employee in the unit of employees for which the bargaining agent has been certified; and

(b) the employer who has entered into the agreement or on whose behalf the agreement has been entered into.

Provision for final settlement without work stoppage.

19. (1) Every collective agreement entered into after the commencement of this Act shall contain a provision for final settlement without stoppage of work, by arbitration or otherwise, of all differences between the parties to or persons bound by the agreement or on whose behalf it was entered into, concerning its meaning or violation.

Where such provision not in agreement.

(2) Where a collective agreement, whether entered into before or after the commencement of this Act, does not contain a provision as required by this section, the Board shall, upon application of either party to the agreement, by order, prescribe a provision for such purpose and a provision so prescribed shall be deemed to be a term of the collective agreement and binding on the parties to and all persons bound by the agreement and all persons on whose behalf the agreement was entered into.

Parties bound by provision for final settlement.

(3) Every party to and every person bound by the agreement, and every person on whose behalf the agreement was entered into, shall comply with the provision for final settlement contained in the agreement.

Agreement deemed for term of one year.

20. (1) Notwithstanding anything therein contained, every collective agreement, whether entered into before or after the commencement of this Act, shall, if for a term of less than a year, be deemed to be for a term of one year from the date upon which it came or comes into operation, or if for an indeterminate term shall be deemed to be for a term of at least one year from that date and shall not, except as provided by section ten of this Act or with the consent of the Board, be terminated by the parties thereto within a period of one year from that date.

Revision other than that of the term.

(2) Nothing in this section shall prevent the revision of any provision of a collective agreement, other than a provision relating to the term of the collective agreement, that under the agreement is subject to revision during the term thereof.

Strikes and Lockouts.

Conditions precedent to strike vote, strike or lockout.

21. Where a trade union on behalf of a unit of employees is entitled by notice under this Act to require their employer to commence collective bargaining with a view to the conclusion or renewal or revision of a collective agreement, the trade union shall not take a strike vote or authorize or participate in the taking of a strike vote of employees in the unit or declare or authorize a strike of the employees in the unit, and no employee in the unit shall strike, and the employer shall not declare or cause a lockout of the employees in the unit, until

(a) the bargaining agent and the employer, or representatives authorized by them in that behalf, have bargained collectively and have failed to conclude a collective agreement; and either

(b) a Conciliation Board has been appointed to endeavour to bring about agreement between them and fourteen days have elapsed from the date on which the report of the Conciliation Board was received by the Minister; or

(c) either party has requested the Minister in writing to appoint a Conciliation Board to endeavour to bring about agreement between them and fifteen days have elapsed since the Minister received the said request and

(i) no notice under subsection two of section twenty-eight of this Act has been given by the Minister, or

(ii) the Minister has notified the party so requesting that he has decided not to appoint a Conciliation Board.

No strikes and lockouts while agreement in force.

22. (1) Except in respect of a dispute that is subject to the provisions of subsection two of this section

(a) no employer bound by or who is a party to a collective agreement, whether entered into before or after the commencement of this Act, shall declare or cause a lockout with respect to any employee bound by the collective agreement or on whose behalf the collective agreement was entered into; and

(b) during the term of the collective agreement, no employee bound by a collective agreement or on whose behalf a collective agreement has been entered into, whether entered into before or after the commencement of this Act, shall go on strike and no bargaining agent that is a party to the agreement shall declare or authorize a strike of any such employee.

Where dispute respecting revision of agreement.

(2) Where a collective agreement is in force and any dispute arises between the parties thereto with reference to the revision of a provision of the agreement that by the provisions of the agreement is subject to revision during the term of the agreement, the employer bound thereby or who is a party thereto shall not declare or cause a lockout with respect to any employee bound thereby or on whose behalf the collective agreement has been entered into, and no such employee shall strike and no bargaining agent that is a party to the agreement shall declare or authorize a strike of any such employee until

(a) the bargaining agent of such employees and the employer or representatives authorized by them on their behalf have bargained collectively and have failed to conclude an agreement on the matters in dispute; and either

(b) a Conciliation Board has been appointed to endeavour to bring about agreement between them and fourteen days have elapsed from the date on which the report of the Conciliation Board was received by the Minister; or

(c) either party has requested the Minister in writing to appoint a Conciliation Board to endeavour to bring about agreement between them and fifteen days have elapsed since the Minister received the said request and

(i) no notice under subsection two of section twenty-eight of this Act has been given by the Minister, or

(ii) the Minister has notified the party so requesting that he has decided not to appoint a Conciliation Board.

Where Conciliation Board appointed.

23. Where a Conciliation Board has been appointed to conciliate a dispute between an employer and any of his employees otherwise than during the term of a collective agreement or in the course of collective bargaining, no such employee shall strike and the employer shall not declare or cause a lockout with respect to any such employee until fourteen days have elapsed from the date on which the report of the Conciliation Board was received by the Minister.

Trade union not entitled to bargain not to declare strike.

24. A trade union that is not entitled to bargain collectively under this Act on behalf of a unit of employees shall not declare or authorize a strike of employees in that unit.

Suspension or discontinuance of operations.

25. Nothing in this Act shall be interpreted to prohibit the suspension or discontinuance of operations in an employer's establishment, in whole or in part, not constituting a lockout or strike.

Personal grievance of employee.

26. Notwithstanding anything contained in this Act, any employee may present his personal grievance to his employer at any time.

Conciliation Proceedings.

Conciliation Officers.

Conciliation Officer's report to Minister.

27. Where a Conciliation Officer has, under this Act, been instructed to confer with parties engaged in collective bargaining or to any dispute, he shall, within fourteen days after being so instructed or within such longer period as the Minister may from time to time allow, make a report to the Minister setting out

(a) the matters, if any, upon which the parties have agreed;

(b) the matters, if any, upon which the parties cannot agree; and

(c) as to the advisability of appointing a Conciliation Board with a view to effecting an agreement.

Constitution of Conciliation Boards.

Board of Conciliation and Investigation.

28. (1) A Board of Conciliation and Investigation under this Act shall consist of three members appointed in the manner provided in this section.

Nomination by parties.

(2) Where the Minister has decided to appoint a Conciliation Board, he shall forthwith, by notice in writing, require each of the parties within seven days after receipt by the party of the notice, to nominate one person to be a member of the Conciliation Board, and upon receipt of the nomination within the seven days, the Minister shall appoint such person a member of the Conciliation Board.

Where no nomination Minister appoints member.

(3) If either of the parties to whom notice is given under this section, fails or nelgects to nominate a person within seven days after receipt of the notice, the Minister shall appoint as a member of the Conciliation Board, a person he deems fit for such purpose, and such member shall be deemed to be appointed on the recommendation of the said party.

Chairman nominated by other two members.

(4) The two members appointed under subsections two and three of this section shall, within five days after the day on which the second of them is appointed, nominate a third person, who is willing and ready to act, to be a member and Chairman of the Conciliation Board, and the Minister shall appoint such person a member and Chairman of the Conciliation Board.

Failure to nominate third member Minister then makes appointment.

(5) If the two members appointed under subsections two and three of this section fail or neglect to make a nomination within five days after the appointment of the second such member, the Minister shall forthwith appoint as the third member and Chairman of the Conciliation Board, a person whom he deems fit for such purpose.

Parties notified of members' names.

(6) When the Conciliation Board has been appointed, the Minister shall forthwith notify the parties of the names of the members of the Board.

Upon notice given Board presumed duly established.

(7) Where the Minister has given notice to parties that a Conciliation Board has been appointed under this Act, it shall be conclusively presumed that the Conciliation Board described in the said notice has been established in accordance with the provisions of this Act, and no order shall be made or process entered or proceedings taken in any court to question the granting or refusal of a Conciliation Board, or to review, prohibit or restrain establishment of that Conciliation Board or any of its proceedings.

Person ceasing to be member.

Substituted appointment.

29. Upon a person ceasing to be a member of a Conciliation Board before it has completed its work, the Minister shall appoint a member in his place who shall be selected in the manner prescribed by this Act for the selection of the person who has so ceased to be a member.

Oath of office.

30. Each member of a Conciliation Board shall, before acting as such, take and subscribe before a person authorized to administer an oath or affirmation, and file with the Minister, an oath or affirmation in the following form:

"I do solemnly swear (affirm) that I will faithfully, truly and impartially to the best of my knowledge, skill and ability, execute and perform the office of member of the Conciliation Board appointed to . . . . . and will not, except in the discharge of my duties, disclose to any person any of the evidence or other matter brought before the said Board. So help me God."

Terms of Reference.

Order of reference.

31. (1) Where the Minister has appointed a Conciliation Board, he shall forthwith deliver to it a statement of the matters referred to it, and may, either before or after the making of its report, amend or add to such statement.

Reconsideration of report.

(2) After a Conciliation Board has made its report the Minister may direct it to reconsider and clarify or amplify the report or any part thereof or to consider and report on any new matter added to the amended statement of matters referred to it and the report of the Conciliation Board shall not be deemed to be received by the Minister until such reconsidered report is received.

Procedure.

Function.

32. (1) A Conciliation Board shall, immediately after appointment of the Chairman thereof, endeavour to bring about agreement between the parties in relation to the matters referred to it.

Procedure.

(2) Except as otherwise provided in this Act, a Conciliation Board may determine its own procedure, but shall give full opportunity to all parties to present evidence and make representations.

Time and place of sittings.

(3) The Chairman may, after consultation with the other members of the Board, fix the time and place of sittings of a Conciliation Board and shall notify the parties as to the time and place so fixed.

Quorum.

(4) The Chairman and one other member of a Conciliation Board shall be a quorum, but, in the absence of a member, the other members shall not proceed unless the absent member has been given reasonable notice of the sitting.

Majority decision.

(5) The decision of a majority of the members present at a sitting of a Conciliation Board shall be the decision of the Conciliation Board, and in the event that the votes are equal the Chairman shall have a casting vote.

Particulars of sittings to Minister.

(6) The Chairman shall forward to the Minister a detailed certified statement of the sittings of the Board, and of the members and witnesses present at each sitting.

Majority report.

(7) The report of the majority of its members shall be the report of the Conciliation Board.

Representation before Board.

(8) In any proceedings before the Conciliation Board, no person except with the consent of the parties shall be entitled to be represented by a barrister, solicitor or advocate and, notwithstanding such consent, a Conciliation Board may refuse to allow a barrister, solicitor or advocate to represent a party in any such proceedings.

Witnesses and documents.

33. (1) A Conciliation Board shall have the power of summoning before it any witnesses and of requiring them to give evidence on oath, or on solemn affirmation if they are persons entitled to affirm in civil matters, and orally or in writing, and to produce such documents and things as the Conciliation Board deems requisite to the full investigation

and consideration of the matters referred to it, but the information so obtained from such documents shall not, except as the Conciliation Board deems expedient, be made public.

Enforced attendance of witnesses.

(2) A Conciliation Board shall have the same power to enforce the attendance of witnesses and to compel them to give evidence as is vested in any court of record in civil cases.

Administration of oath.

(3) Any member of a Conciliation Board may administer an oath, and the Conciliation Board may receive and accept such evidence on oath, affidavit or otherwise as it in its discretion may deem fit and proper whether admissible in evidence in a court of law or not.

Entry and inspection.

34. A Conciliation Board or a member of a Conciliation Board or any person who has been authorized for such purpose in writing by a Conciliation Board may, without any other warrant than this section, at any time, enter a building, ship, vessel, factory, workshop, place, or premises of any kind wherein work is being or has been done or commenced by employees or in which an employer carries on business or any matter or thing is taking place or has taken place, concerning the matters referred to the Conciliation Board, and may inspect and view any work, material, machinery, appliance or article therein, and interrogate any persons in or upon any such place, matter or thing hereinbefore mentioned; and no person shall hinder or obstruct the Board or any person authorized as aforesaid in the exercise of a power conferred by this section or refuse to answer an interrogation made as aforesaid.

Report.

Report to Minister within specified time.

35. A Conciliation Board shall, within fourteen days after the appointment of the Chairman of the Board, or within such longer period as may be agreed upon by the parties, or as may from time to time be allowed by the Minister, report its findings and recommendations to the Minister.

Copy of report to parties.

Publication.

36. On receipt of the report of a Conciliation Board the Minister shall forthwith cause a copy thereof to be sent to the parties and he may cause the report to be published in such manner as he sees fit.

Report and proceedings not evidence in court except for perjury.

37. No report of a Conciliation Board, and no testimony or proceedings before a Conciliation Board shall be receivable in evidence in any court in Canada except in the case of a prosecution for perjury.

ARBITRATION.

Report binding by agreement.

38. Where a Conciliation Board has been appointed and at any time before or after it has made its report, the parties so agree in writing, the recommendation of the Conciliation Board shall be binding on the parties and they shall give effect thereto.

ENFORCEMENT.

Offence of employer decreasing wage rate or altering term of employment.

39. Every employer and every person acting on behalf of an employer who decreases a wage rate or alters any term or condition of employment contrary to section fourteen or section fifteen of this Act is guilty of an offence and liable on summary conviction to a fine not exceeding

(a) five dollars in respect of each employee whose wage rate was so decreased or whose term or condition of employment was so altered, or

(b) two hundred and fifty dollars,

whichever is the lesser, for each day during which such decrease or alteration continues contrary to this Act.

Unfair labour practices.

Offence.

Fine.

40. (1) Every person, trade union and employers' organization who violates section four or section five of this Act is guilty of an offence and liable upon summary conviction,

(a) if an individual, to a fine not exceeding two hundred dollars; or

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

Payment to employee.

(2) Where an employer is convicted for violation of paragraph *(a)* of subsection two of section four of this Act by reason of his having suspended, transferred, laid off or discharged an employee contrary to this Act, the convicting court, judge or magistrate, in addition to any other penalty authorized by this Act may order the employer to pay to the employee such sum as in the opinion of the court, judge or magistrate, as the case may be, is equivalent to the wages, salary or other remuneration that would have accrued to the employee up to the date of conviction but for such suspension, transfer, lay-off or discharge.

Refusal to comply with order.

(3) Every person, trade union and employers' organization who contrary to this Act refuses or neglects to comply with any lawful order of the Board is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars for each day during which such refusal or failure continues.

Lockout.

41. (1) Every employer who declares or causes a lockout contrary to this Act is guilty of an offence and liable upon summary conviction to a fine not exceeding two hundred and fifty dollars for each day that the lockout exists.

Idem.

(2) Every person acting on behalf of an employer who declares or causes a lockout contrary to this Act is guilty of an offence and liable on summary conviction to a fine not exceeding three hundred dollars.

Strike.

(3) Every trade union that declares or authorizes a strike contrary to this Act is guilty of an offence and liable upon summary conviction to a fine not exceeding one hundred and fifty dollars for each day that the strike exists.

Idem.

(4) Every officer or representative of a trade union who declares or authorizes a strike contrary to this Act is guilty of an offence and liable upon summary conviction to a fine not exceeding three hundred dollars.

Offence general.

42. Every person, trade union or employers' organization who does anything prohibited by this Act or who refuses or neglects to do anything required by this Act to be done by him is guilty of an offence and, except where some other penalty is by this Act provided for the act, refusal or neglect is liable on summary conviction,

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

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

Reference of complaint by Minister to Board.

43 (1) Where the Minister receives a complaint in writing from a party to collective bargaining that any other party to such collective bargaining has failed to comply with paragraph *(a)* of section fourteen of this Act or with paragraph *(a)* of section fifteen of this Act, he may refer the same to the Board.

Consideration and disposition of complaint.

(2) Where a complaint from a party to collective bargaining is referred to the Board pursuant to subsection one of this section, the Board shall inquire into the complaint and may dismiss the complaint or may make an order requiring any party to such collective bargaining to do such things as in the opinion of the Board are necessary to secure compliance with paragraph *(a)* of section fourteen or paragraph *(a)* of section fifteen of this Act.

Compliance with order.

(3) Every employer, employers' organization, trade union or other person in respect of whom an order is made under this section, shall comply with such order.

Investigation and report of alleged violations.

44. (1) A person claiming to be aggrieved because of an alleged violation of any of the provisions of this Act may make a complaint in writing to the Minister and the Minister, upon receipt of such complaint, may require an Industrial Inquiry Commission appointed by him pursuant to section fifty-six of this Act or a Conciliation Officer to investigate and make a report to him in respect of the alleged violation.

Copy of report to parties.

(2) Upon receipt of a report pursuant to subsection one of this section, the Minister shall furnish a copy to each of the parties affected and if the Minister considers it desirable to do so, shall publish the same in such manner as he sees fit.

Consent to prosecution.

(3) The Minister shall take into account any report made pursuant to this section in granting or refusing to grant consent to prosecute under section forty-six of this Act.

Prosecution of employers' organization or trade union.

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

Consent of Minister to prosecution.

46. (1) No prosecution for an offence under this Act shall be instituted except with the consent in writing of the Minister.

Idem.

(2) A consent by the Minister indicating that he has consented to the prosecution of a person named therein for an offence under this Act alleged to have been committed, or in the case of a continuing offence, alleged to have commenced, on a date therein set out, shall be a sufficient consent for the purposes of this section to the prosecution of the said person for any offence under this Act committed by or commencing on the said date.

General.

Signature to application, notice or collective agreement.

47. For the purposes of this Act, an application to the Board or any notice or any collective agreement may be signed, if it is made, given or entered into

(a) by an employer who is an individual, by the employer himself;

(*b*) where several individuals, who are jointly employers, by a majority of the said individuals;

(*c*) by a corporation, by one of its authorized managers or by one or more of the principal executive officers;

(*d*) by a trade union or employers' organization, by the president and secretary or by any two officers thereof or by any person authorized for such purpose by resolution duly passed at a meeting thereof.

Notice by mail.

48. For the purpose of this Act, and of any proceedings taken thereunder, any notice or other communication sent through His Majesty's mails shall be presumed, unless the contrary is proved, to have been received by the addressee in the ordinary course of mail.

Service prescribed by regulation.

(2) A document may be served or delivered for the purposes of this Act or any proceedings thereunder in the manner prescribed by regulation.

Documents as evidence in court.

49. (1) Any document purporting to contain or to be a copy of any rule, decision or order of the Board, and purporting to be signed by a member of the Board, or the chief executive officer thereof, shall be accepted by any court as evidence of the regulation, rule, direction, order or other matter therein contained of which it purports to be a copy.

Certificate *prima facie* evidence.

(2) A certificate purporting to be signed by the Minister or his Deputy or by an official in his department stating that a report, request or notice was or was not received or given by the Minister pursuant to this Act, and if so received or given, the date upon which it was so received or given, shall be *prima facie* evidence of the facts stated therein without proof of the signature or of the official character of the person appearing to have signed the same.

Failure to report within time limit.

50. Failure of a Conciliation Officer or Conciliation Board to report to the Minister within the time provided in this Act shall not invalidate the proceedings of the Conciliation Officer or Conciliation Board or terminate the authority of the Conciliation Board under this Act.

Proceedings not invalidated by irregularity.

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

INFORMATION.

Collective agreement copy filed with Minister.

52. (1) Each of the parties to a collective agreement shall forthwith upon its execution file one copy with the Minister.

Particulars filed with Board.

(2) The Board may direct any trade union or employers' organization which is a party to any application for certification, or is a party to an existing collective agreement, to file with the Board

(a) a statutory declaration signed by its President or Secretary stating the names and addresses of its officers; and

(b) a copy of its constitution and by-laws;

and the trade union or employers' organization shall comply with the direction within the time prescribed by the Board.

PART II

Application and Administration.

Application.

Classes of employees and employers thereof and works, undertakings or businesses under Part I.

53. Part I of this Act shall apply in respect of employees who are employed upon or in connection with the operation of the following works, undertakings or businesses, namely,

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

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

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

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

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

(f) radio broadcasting stations;

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

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

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

Part I. Government corporation.

54. Part I of this Act shall apply in respect of any corporation established to perform any function or duty on behalf of the Government of Canada and in respect of employees of such corporation, except any such corporation, and the employees thereof, that the Governor in Council, excludes from the provisions of Part I.

Exception.

Idem.

55. Except as provided by section fifty-four, Part I of this Act shall not apply to His Majesty in right of Canada or employees of His Majesty in right of Canada.

Industrial Inquiries.

Ministerial powers.

56. (1) The Minister may either upon application or of his own initiative, where he deems it expedient, make or cause to be made any inquiries he thinks fit regarding industrial matters, and may do such things as seem calculated to maintain or secure industrial peace and to promote conditions favourable to settlement of disputes.

Reference to an industrial Inquiry Commission.

(2) For any of the purposes of subsection one of this section or where in any industry a dispute or difference between employers and employees exists or is apprehended, the Minister may refer the matters involved to a Commission, to be designated as an Industrial Inquiry Commission, for investigation thereof, as the Minister deems expedient, and for report thereon; and shall furnish the Commission with a statement of the matters concerning which such inquiry is to be made, and, in the case of any inquiry involving any particular persons or parties, shall advise such persons or parties of such appointment.

Function and powers of Commission.

(3) Immediately following its appointment an Industrial Inquiry Commission shall inquire into the matters referred to it by the Minister and endeavour to carry out its terms of reference; and in the case of a dispute or difference in which a settlement has not been effected in the meantime

Report.

the report of the result of its inquiries, including its recommendations, shall be made to the Minister within fourteen days of its appointment or such extension thereof as the Minister may from time to time grant.

Copies of report to parties.

(4) Upon receipt of a report of an Industrial Inquiry Commission relating to any dispute or difference between employers and employees the Minister shall furnish a copy to each of the parties affected and shall publish the same in such manner as he sees fit.

Constitution of Commission.

(5) An Industrial Inquiry Commission shall consist of one or more members appointed by the Minister and the provisions of sections thirty-three and thirty-four of this Act shall apply, *mutatis mutandis*, as though enacted in respect of that Commission and the Commission may determine its own procedure but shall give full opportunity to all parties to present evidence and make representations.

Remuneration and expenses.

(6) The Chairman and members of an Industrial Inquiry Commission shall be paid remuneration and expenses at the same rate as is payable to a Chairman and members of a Conciliation Board under this Act.

Administration.

Minister.

Minister of Labour.

57. The Minister of Labour shall be charged with the administration of this Act and shall exercise the powers and perform the duties imposed on the Minister by Part I of this Act.

Canada Labour Relations Board.

Constitution of Board.

58. (1) There shall be a labour relations board to administer Part I of this Act which shall be known as the Canada Labour Relations Board and shall consist of a chairman, and such number of other members as the Governor in Council may determine, not exceeding eight consisting of an equal number of members representative of employees and employers.

Appointment and tenure of office.

(2) The members of the Board shall be appointed by the Governor in Council and shall hold office during pleasure.

Vice-chairman.

(3) In addition to the chairman and members of the Board, the Governor in Council may appoint a person as vice-chairman to act in the place of the chairman during his absence for any reason, and the vice-chairman shall be a member of the Board while so acting.

Head office.

(4) The head office of the Board shall be in Ottawa.

Powers under R.S., c. 99.

(5) The Board shall have the powers of commissioners under Part I of the *Inquiries Act*.

Evidence and information.

(6) The Board may receive and accept such evidence and information on oath, affidavit or otherwise as in its discretion it may deem fit and proper whether admissible as evidence in a court of law or not.

Remuneration and expenses.

(7) The members shall be paid such remuneration as may be fixed by the Governor in Council, and such actual and reasonable expenses as may be incurred by them in the discharge of their duties.

Delegation of powers.

59. The Board may by order authorize any person or board to exercise or perform all or any of its powers or duties under this Act relating to any particular matter and a person or board so authorized shall with respect to such matter have the powers of commissioners under Part I of the *Inquiries Act*.

R.S., c. 99

Procedure.

60. The Board may, with the approval of the Governor in Council, make rules governing its procedure and, where an application for certification in respect of a unit has been refused, the time when a further application may be made in respect of the same unit by the same applicant.

Powers of Board.

Decisions final and conclusive.

61. (1) If in any proceeding before the Board a question arises under this Act as to whether

(a) a person is an employer or employee;

(b) an organization or association is an employers' organization or a trade union;

(c) in any case a collective agreement has been entered into and the terms thereof and the persons who are parties to or are bound by the collective agreement or on whose behalf the collective agreement was entered into;

(d) a collective agreement is by its terms in full force and effect;

(e) any party to collective bargaining has failed to comply with paragraph *(a)* of section fourteen or with paragraph *(a)* of section fifteen of this Act;

(f) a group of employees is a unit appropriate for collective bargaining;

(g) an employee belongs to a craft or group exercising technical skills; or

(h) a person is a member in good standing of a trade union;

the Board shall decide the question and its decision shall be final and conclusive for all the purposes of this Act.

Reconsider, vary or revoke.

(2) A decision or order of the Board is final and conclusive and not open to question, or review, but the Board may, if it considers it advisable so to do, reconsider any decision or order made by it under this Act, and may vary or revoke any decision or order made by it under this Act.

Arrangements with Provinces.

Where uniform provincial legislation.

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

Agreement for administration by Canada.

(2) An agreement made pursuant to subsection one of this section may provide

(a) for the administration by Canada of the said legislation of the province with respect to any particular undertaking or business.

(b) that the person who is from time to time the Minister may on behalf of the province exercise or perform powers or duties conferred under the legislation of the province referred to in subsection one of this section;

(c) that the persons who from time to time are members of the Board, or other officers and employees of Canada, may exercise or perform powers or duties conferred or imposed under the said legislation of the province, either by way of appeal or otherwise; and

(d) for payment by the Government of the province to the Government of Canada for expenses incurred by the said Government of Canada in the administration of the said legislation of the province.

Where powers or duties conferred on Minister or Dominion officers by provincial legislation.

63. Where the legislature of a province has enacted legislation substantially uniform with Part I of this Act and

(a) an agreement has been entered into between the Government of Canada and the government of such province; or

(b) such legislation so provides and the Governor in Council so orders;

the person who is from time to time the Minister and the persons who, from time to time, are members of the Board, and other officers or employees of Canada, may exercise the powers and perform the duties specified in such legislation or agreement.

Conciliation Boards.

Remuneration.

64. (1) Unless the Governor in Council otherwise orders, the following remuneration shall be paid:

(a) to a member of a Conciliation Board other than the chairman, an allowance of five dollars for each day, not more than three, during which he is engaged in considering the recommendation of a person to be the third member of the Board; and

(b) to a member of the Board, other than the chairman, an allowance at the rate of twenty-five dollars for each day he is present when the Board sits and for each day necessarily spent travelling from his place of residence to a meeting of the Board and returning therefrom and for each day not exceeding two days he is engaged in completion of the Board's report and to the chairman an allowance of thirty dollars for each day to be similarly determined.

Expenses.

(2) Each member of a Conciliation Board is entitled to his actual and reasonable travelling and living expenses for each day that he is absent from his place of residence, in connection with the work of the Board.

Witness fees.

65. Every person who is summoned by the Board or a Conciliation Board or Industrial Inquiry Commission and duly attends as a witness shall be entitled to an allowance for expenses determined in accordance with the scale for the time being in force with respect to witnesses in civil suits in the superior court in the province where the inquiry is being conducted, and in any event, he shall be entitled to not less than four dollars for each day he so attends.

Clerical assistance.

66. The Minister may provide a Conciliation Board, or Industrial Inquiry Commission with a secretary, stenographer, and such clerical or other assistance as to the Minister seems necessary for the performance of its duties and fix their remuneration.

Regulations.

G. in C. regulations.

67. (1) The Governor in Council may make regulations

(a) as to the time within which anything authorized by this Act shall be done;

(b) excluding an employer or employee or any class of employers or employees from the provisions of Part I of this Act or any of the provisions thereof; and

(c) generally for carrying any of the purposes or provisions of this Act into effect.

Publication. Laid before Parliament.

(2) Regulations made under this section shall go into force on the day of the publication thereof in the *Canada Gazette*, and they shall be laid before Parliament within fifteen days after such publication, or, if Parliament is not then in session, within fifteen days after the opening of the next session thereof.

Annual Report.

Annual report laid before Parliament.

68. An annual report with respect to the matters transacted by him under this Act shall be laid by the Minister before Parliament within the first fifteen days of each session thereof.

General.

Officers, clerks, employees. Chief Executive Officer.

69. There may be employed in the manner authorized by law, such officers, clerks and employees as are necessary for the administration of this Act, including a Chief Executive Officer of the Board.

Expenses provided by Parliament.

70. The expenses of the administration of this Act shall be paid out of moneys provided by Parliament.

Fines and penalties belong to Crown.

71. All fines and penalties imposed under this Act shall be payable to the Receiver General of Canada and belong to His Majesty in right of Canada for the public uses of Canada.

Continuation.

Board successor to Wartime Relations Board.

72. (1) The Canada Labour Relations Board established by this Act shall be the successor to the Wartime Labour Relations Board established by order of His Excellency the Governor General in Council of the seventeenth day of February, one thousand nine hundred and forty-four, as amended from time to time, and the said order, as amended, shall be deemed to have been revoked on the coming into force of this Act, and all acts and things done and matters and proceedings commenced by the said Wartime Labour Relations Board under the said order, as amended, shall, in so far as the said matters and proceedings are within the authority of the Canada Labour Relations Board established by this Act, be continued by the Canada Labour Relations Board under this Act.

Wartime Relations Board acts deemed acts of Board.

(2) Every regulation, order, decision or determination or any other act or thing, made, given or done by or on behalf of the Wartime Labour Relations Board or by the Minister or by any other person under the order of His Excellency the Governor General in Council mentioned in subsection one of this section, shall, in so far as the said regulation, order, decision, determination, act or thing might be done under this Act, be deemed to have been made, given or done by the Canada Labour Relations Board or the Minister or such other person under this Act.

Certified bargaining agent by Order in Council before this Act. Act to apply.

(3) Where a person was certified, before the commencement of this Act, under the Order of His Excellency the Governor General in Council mentioned in subsection one of this section, as a bargaining agent pursuant to an application by a trade union (including therein an employees' organization as defined in the said Order) the said trade union shall be deemed to have been certified as a bargaining agent for the purposes of Part I of this Act for the employees on behalf of whom the said person was so certified so far as the said Part I applies to the said employees, and where in any other case a person was so certified as a bargaining agent, such person shall be deemed to be a bargaining agent for the purposes of Part I of this Act for the employees on behalf of whom he was so certified so far as the said Part I applies to the said employees.

REPEAL AND COMMENCEMENT.

Repeal. R.S., c. 112.

73. The *Industrial Disputes Investigation Act* is repealed.

Coming into force.

74. This Act shall come into force on a day to be fixed by proclamation.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 339.

An Act to amend the Old Age Pensions Act.

First reading, June 17, 1947.

THE MINISTER OF NATIONAL HEALTH AND WELFARE.

OTTAWA
EDMOND CLOUTIER C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 339.

An Act to amend the Old Age Pensions Act.

R.S., c. 156; 1931, c. 42; 1937, c. 13.

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 *Old Age Pensions Act*, chapter one hundred and fifty-six of the Revised Statutes of Canada, 1927, as amended by chapter thirteen of the statutes of 1937, is further amended by adding thereto the following paragraphs:—

"Minister."

"*(g)* 'Minister' means the Minister of National Health and Welfare;

"regulation."

(h) 'regulation' means a regulation made under this Act;

"unmarried person."

(i) 'unmarried person' includes a widow, a widower, a divorced person and a married person who in the opinion of the pension authority is living separate and apart from his spouse."

2. Subsection one of section three of the said Act, as enacted by section one of chapter forty-two of the statutes of 1931, is repealed and the following substituted therefor:—

Agreement with province re quarterly payments.

"**3.** (1) *(a)* The Minister, with the approval of the Governor in Council, may make an agreement with any province for the quarterly payment to such province of the total of the amounts the Government of Canada is under sections eight and eight A of this Act authorized to contribute in respect of pensions paid during the preceding quarter by the province, pursuant to any provincial statute, to the persons and under the conditions specified in this Act and the regulations.

Terms of agreement.

(b) Subject to sections eight and eight A of this Act, in every agreement made pursuant to this subsection the province shall specify the maximum pension to be paid by the province and shall provide for the

EXPLANATORY NOTES

1. Subsection *(g)* new.
Subsection *(h)* new.
Subsection *(i)* new.

2. Subsection one of section three which is replaced by paragraph *(a)* of section one presently reads as follows:—

"**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."

Paragraph *(b)* of subsection (1) is new.

This gives a province the right to fix any amount of pension and outside allowable income it wishes within the limits of sections 8 and 8A.

reduction of such maximum pension by the amount of any income received by a pensioner in excess of an amount of income to be specified in such agreement."

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

Payments to provinces on certificate of Minister.

"**7.** All sums of money payable to any province in pursuance of any agreement made under this Act, shall be paid from time to time by the Minister of Finance on the certificate of the Minister out of unappropriated monies in the Consolidated Revenue Fund, and all such payments shall be subject to and made under the conditions specified in this Act and the regulations."

4. Subsection one of section eight of the said Act is repealed and the following substituted therefor:—

Amount of Dominion contribution and persons pensionable.

"**8.** (1) Pursuant to an agreement made with a province under section three of this Act, the Government of Canada will contribute in respect of each person in receipt of pension from such province an amount not to exceed seventy-five per centum of thirty dollars monthly or of the amount paid by such province monthly, whichever is the lesser, for pension to each such person, if such person

(a) at the date of the proposed commencement of pension

(i) has attained the age of seventy years, and

(ii) has resided in Canada for the twenty years immediately preceding the said date or if he has not so resided, has been present in Canada prior to such twenty years for an aggregate period equal to twice the aggregate period of absences from Canada during such twenty years, and

R.S., c. 98.

(iii) is not an Indian as defined by the *Indian Act;* and

(b) is not in receipt of a pension pursuant to section eight A of this Act or an allowance under *The War Veterans' Allowance Act, 1946;* and

1946, c. 75.

Allowable income.

(c) is

(i) an unmarried person and his income inclusive of pension is not more than six hundred dollars a year, or

(ii) married to and living with a sighted spouse, and the total income of such person and his spouse inclusive of pension is not more than one thousand and eighty dollars a year, or

(iii) married to and living with a blind spouse and the total income of such person and his spouse inclusive of pension, is not more than twelve hundred dollars a year."

3. Section 7 presently reads as follows:—

"7. All sums payable to any province in pursuance of any agreement made under this Act shall be payable from time to time on the certificate of the Minister of Finance out of any moneys belonging to the Consolidated Revenue Fund of Canada not otherwise appropriated."

4. This replaces subsection (1) of section 8 of the Act which presently reads as follows:—

"8. Provision shall be made for the payment of a pension to every person who, at the date of the proposed commencement of the pension

(a) is a British subject, or, being a widow, who is not a British subject, was such before her marriage;
(b) has attained the age of seventy years;
(c) has resided in Canada for the twenty years immediately preceding the date aforesaid;
(d) has resided in the province in which the application for pension is made for the five years immediately preceding the said date;
(e) is not an Indian as defined by the Indian Act;
(f) is not in receipt of an income of as much as three hundred and sixty-five dollars ($365) a year, and
(g) has not made any voluntary assignment or transfer of property for the purpose of qualifying for a pension."

The new section deletes paragraphs *(a)* *(d)* and *(g)* of the present section; it modifies the residence requirements of paragraph *(c)* and raises the income limits of paragraph *(f)*. It also increases the amount which the Government of Canada will contribute to pensions.

5. Sections eight A and nine of the said Act are repealed and the following substituted therefor:—

Pensions to blind persons.

"**8A.** Pursuant to an agreement made with a province under section three of this Act, the Government of Canada will contribute in respect of each person in receipt of pension from such province an amount not to exceed seventy-five per centum of thirty dollars monthly or of the amount paid by such province monthly, whichever is the lesser, for pension to each such person, if such person

(a) at the date of the proposed commencement of pension

(i) is blind, and

(ii) has attained the age of forty years, and

(iii) has resided in Canada for the twenty years immediately preceding the said date or if he has not so resided, has been present in Canada prior to such twenty years for an aggregate period equal to twice the aggregate period of absences from Canada during such twenty years, and

(iv) is not an Indian as defined by the *Indian Act;* and

R.S., c. 98.

(b) is not in receipt of a pension pursuant to section eight of this Act, or a pension in respect of blindness under the *Pension Act*, or an allowance under *The War Veterans' Allowance Act, 1946;* and

1946, c. 75.

Allowable income.

(c) is

(i) an unmarried person, without a dependent child or children, and his income inclusive of pension is not more than seven hundred and twenty dollars a year, or

(ii) an unmarried person with a dependent child or children, and his income inclusive of pension is not more than nine hundred and twenty dollars a year, or

(iii) married to and living with a sighted spouse and the total income of such person and his spouse inclusive of pension is not more than twelve hundred dollars a year, or

(iv) married to and living with a blind spouse, and the total income of such person and his spouse inclusive of pension is not more than thirteen hundred and twenty dollars a year.

Pensioner or spouse making assignment or transfer of property for purpose of qualifying.

"**9.** (1) The contributions to be made by the Government of Canada pursuant to section eight or eight A of this Act in respect of a pensioner shall be subject to the condition that when it appears to the pension authority that any pensioner or his spouse has made an assignment or transfer of property for the purpose of qualifying the pensioner for pension or for a larger pension than he is otherwise entitled to, the pension authority shall

(a) defer the payment of pension until such property is re-assigned or transferred to the pensioner or spouse, as the case may be, or until such time as the value of

5. Section 8A of the Act which is replaced presently reads as follows:—

"8A. (1) Subject to the provisions of this Act, provision shall be made for the payment of a pension to every blind person, who at the date of the proposed commencement of the pension

(a) is, and continues to be, so blind as to be unable to perform any work for which eyesight is essential;

(b) has attained the age of forty years;

(c) is not in receipt of a pension in respect of blindness under the *Pension Act*, or an allowance in respect of blindness under *The War Veterans' Allowance Act*;

(d) is

(i) unmarried, or a widower without a child or children, or a widow without a child or children and is not in receipt of an income of as much as four hundred and forty dollars a year, or

(ii) married, or a widower with a child or children, or a widow with a child or children and is not in receipt of an income of as much as six hundred and forty dollars a year; and

(e) fulfils the conditions laid down in paragraphs *(a)*, *(c)*, *(d)*, *(e)* and *(g)* of subsection one of section eight of this Act.

(2) Notwithstanding the provisions of subsection one of section nine of this Act the maximum pension payble to a blind person shall be two hundred and forty dollars yearly: Provided that in the case of a blind person, who, after the coming into force of this section, marries a person so blind as to be unable to perform any work for which eyesight is essential, the maximum pension payable shall be one hundred and twenty dollars yearly.

(3) The pensions payable under the provisions of the last preceding subsection shall be subject to reduction as follows:—

(a) in the case of an unmarried person or a widower without a child or children or a widow without a child or children, by the amount of the income of the pensioner in excess of two hundred dollars a year;

(b) in the case of a married person or a widower with a child or children or a widow with a child or children, by the amount of the income of the pensioner in excess of four hundred dollars a year;

(c) in the case of a person married to a blind person receiving a pension under this section, by the amount of the income of the pensioner in excess of two hundred dollars a year.

(4) No blind person who is married or is a widower with a child or children or a widow with a child or children shall be entitled to any pension in excess of the pension to which an unmarried person is entitled unless such married person and his or her spouse or such widower or widow and one or more of his or her children are living together."

Section 8A of the present Act has been re-drafted to conform to the principle of section 8 as replaced by this Bill and in respect of which explanatory notes are above given.

It will be noted that subsection 2 of the present section 8A, which provides for the halving of the pension where two blind persons marry, is repealed. The effect of this will be to permit blind persons who marry to receive the full amount of pension to which they would ordinarily be entitled.

Subsections 3 and 4 of present section 8A are no longer necessary.

Section 9 (1).

Subsection (1) of section 9 presently reads as follows:—

"9. The maximum pension payable shall be two hundred and forty dollars yearly, which shall be subject to reduction by the amount of the income of the pensioner in excess of one hundred and twenty-five dollars a year."

This subsection is dropped as being unnecessary in view of the provisions of new sections 8 and 8A.

Subsection (1) of section 9 as provided by this Bill in effect replaces sub-paragraph *(g)* of subsection (1) of section 8 of the present Act.

the interest that the pensioner or the spouse had in such property is exhausted at a rate calculated in manner provided by regulation; or

(b) take into account in determining the amount of pension, if any, that such pensioner should receive, the income derivable from such property as if the assignment or transfer had not been made.

Recovery of payments by province.

(2) An agreement made pursuant to section three of this Act shall include an undertaking by the province that the pension authority will be authorized to recover out of the estate of any deceased pensioner, as a debt due by the pensioner, the sum of the pension payments made to such pensioner from time to time and such agreement shall specify the circumstances under which recovery of such debt shall be made but shall provide that no claim shall be made for the recovery of any such debt directly or indirectly out of any part of the pensioner's estate which passes by will or on an intestacy to any other pensioner or to any person who has, since the grant of such pension or for the last three years during which such pension has continued to be paid, regularly contributed to the support of the pensioner by the payment of money or otherwise to an extent which, having regard to the means of the person so having contributed, is considered by the pension authority to be reasonable.

Dominion Government deductions where province recovers payments.

(3) Notwithstanding anything in this Act, where a province recovers any pension payments from a pensioner or his estate, the Government of Canada may deduct from the amounts it is otherwise required to contribute under sections eight and eight A of this Act an amount that is in the same ratio to the amount so recovered as the total amounts contributed by the Government of Canada in respect of pension payments made by the province to that pensioner is to the total of such pension payments, and an agreement made pursuant to section three of this Act shall include an undertaking by the province that it will furnish to the Government of Canada quarterly reports of all amounts so recovered."

6. Sections ten, eleven, twelve and thirteen of the said Act are repealed and the following substituted therefor:—

Payable monthly in arrears and during lifetime.

"**10.** The pensions in respect of which the Government of Canada may contribute under this Act shall be payable monthly in arrears and during the lifetime of the pensioner, except that where a pensioner dies after the day on which his application is approved and it is shown to the satisfaction of the pension authority that any person has supplied goods or performed services for or on behalf of such pensioner for which no payment has been made and for which payment can not otherwise be made, and the pension

Subparagraph *(g)* presently reads as follows:—

"*(g)* has not made any voluntary assignment or transfer of property for the purpose of qualifying for a pension."

Subsection 2 of section 9 of the present Act is dropped as it has never been used.

Subsection 2 of section 9 as provided by this Bill replaces subsection 3 of section 9 and provides for discretion by each province with respect to recoveries from estates.

Subsections 2 and 3 of section 9 presently read as follows:—

"2. Where a pensioner is the owner of an interest in a dwelling house in which he resides and the pension authority accepts a transfer to it of such interest, the pension payable to the pensioner shall not be subject to any reduction in respect of the annual value of such interest, but the pension authority shall, on the death of the pensioner or upon his ceasing to use such dwelling house as his place of residence, be entitled to sell the pensioner's interest therein and to retain out of the proceeds of such sale the amount of all payments made to the pensioner by way of pension in excess of the amount he would have received if such interest had not been transferred to the pension authority, together with interest on the said payments at the rate of five per cent per annum, compounded annually.

3. A pension authority shall be entitled to recover out of the estate of any deceased pensioner, as a debt due by the pensioner to such authority, the sum of the pension payments made to such pensioner from time to time, together with interest at the rate of five per cent per annum compounded annually, but no claim shall be made by a pension authority for the recovery of such debt directly or indirectly out of any part of the pensioner's estate which passes by will or on an intestacy to any other pensioner or to any person who has, since the grant of such pension or for the last three years during which such pension has continued to be paid, regularly contributed to the support of the pensioner by the payment of money or otherwise to an extent which, having regard to the means of the person so having contributed, is considered by the pension authority to be reasonable."

Subsection 3 of section 9 as provided by this Bill is new.

6. Section 10 as provided by this Bill is new.

Section 11 as provided by this Bill is new.

Sections 12 and 13 as provided by this Bill are new and provide a simpler basis of allocating the provincial share of pension costs.

Sections 10, 11, 12 and 13 of the present Act are no longer necessary in view of the provisions of sections 11, 12 and 13 as provided by this Bill.

Sections 10 to 13 of the Act inclusive presently read as follows:—

"**10.** Where a pensioner has during part of the twenty years immediately preceding the date of the proposed commencement of pension resided in more than one province in which he would have become pensionable if he had continued to reside therein, the province in which the pension is granted shall be entitled to be reimbursed, by the other province or provinces in which the pensioner has resided as aforesaid, a proportion of the pension equal to the proportion which the duration of the pensioner's residence in such other province bears to twenty years.

authority calculates the amount of pension from the time it would otherwise cease to be payable to the day of death, and pays the amount of pension so calculated to such person, the Government of Canada will contribute under this Act in respect thereof.

Application to authority of Province where pensioner resides.

"**11.** Application for pension shall be made to the pension authority of the province in which the pensioner is resident and an agreement made with a province under section three of this Act shall provide that the pension authority of such province will deal with such application in manner prescribed by regulation and, if satisfied that the pensioner is eligible therefor, may grant pension to such pensioner.

Transfer of permanent residence.

"**12.** An agreement made with a province pursuant to section three of this Act shall provide that such province will pay the pension of any pensioner who transfers his permanent residence to that province.

Reimbursement by province of residence.

"**13.** In an agreement made with a province pursuant to section three of this Act the province shall agree that where a pensioner, during the last one thousand and ninety-five days that he was present in Canada prior to reaching pensionable age or prior to making application for pension, whichever is the later, was present in such province for a greater number of days than in any other province, such province will reimburse any other province that is paying the pension, to the extent of twenty-five per centum of thirty dollars monthly or of the amount of pension granted, whichever is the lesser."

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

Annual report to Parliament.

"**17.** The Minister shall, as soon as possible after the termination of each fiscal year, submit a report to Parliament covering the operation for that year of the agreements made pursuant to section three of this Act and of the monies of Canada paid to the province under each of the said agreements."

8. All the words preceding paragraph *(a)* of subsection one of section nineteen of the said Act are repealed and the following substituted therefor:—

Regulations.

"**19.** (1) The Governor in Council may make regulations, not inconsistent with this Act, for carrying out the purposes and provisions of this Act, and without limiting the generality of the foregoing may make regulations providing for"

"**11.** Where a pensioner has during part of the twenty years immediately preceding the date of the proposed commencement of pension resided in a province in which he would not have become pensionable even if he had continued to reside therein, the amount of the pension which would otherwise be payable to such pensioner shall be reduced by the same proportion as the duration of the pensioner's residence in such other province bears to twenty years.

"**12.** In any case in which, pursuant to either of the two last preceding sections, a pension is to be proportionately reimbursed or proportionately reduced, the following provisions shall have effect:—

(a) The proportionate reimbursement or proportionate reduction shall be calculated by reference to the nearest number, whether greater or less, of complete years during which the pensioner has been resident in any of the provinces in question;

(b) Mere lapse of time shall not effect any such proportionate reimbursement or proportionate reduction;

(c) If, after any reduced pension has been granted, an agreement under this Act is made with a province by reference to the pensioner's residence within which such reduction or any part thereof has been calculated, the pension may thereafter be proportionately increased and the amount of such increase shall be reimbursed in accordance with this Act, to the province by which such pension is paid.

"**13.** When, after the grant of a pension in any province, the pensioner transfers his permanent residence to another province with which an agreement under this Act is in force, the pension shall thereafter be paid by the province to which the pensioner has removed, but such province shall be entitled to be reimbursed an amount equal to one-half of such pension by the province in which the pension was originally granted."

7. Section 17 presently reads as follows:—

"**17.** On or before the thirtieth day of April in each year the Minister of Finance shall make a full report to Parliament of the operation of the agreements made pursuant to this Act and of the moneys of Canada paid to the provinces under each of the several agreements entered into pursuant hereto."

8. The controlling words of section 19 are amended to delete the reference to the Minister of Labour and the Treasury Board. They presently read as follows:—

19. The Governor in Council may, *on the recommendation of the Minister of Labour and with the approval of the Treasury Board*, make regulations, not inconsistent with the provisions of this Act, with regard to the pensions herein provided for, and, without limiting the generality of the foregoing provision may provide by regulation for".

Coming into force.

9. (1) This Act shall not take effect until a proclamation is issued and as and from the date of such proclamation shall be deemed to have come into force on the first day of May, 1947.

Government of Canada contributions under Old Age Pensions Act to be continued.

(2) Notwithstanding anything in this Act, the Government of Canada will continue to contribute under this Act in respect of pensions paid to persons who, immediately prior to the coming into force of this Act, were in receipt of pension under the *Old Age Pensions Act* and the regulations thereunder for so long as such persons would, but for the coming into force of this Act, have been eligible to receive pension under the *Old Age Pensions Act* and the regulations thereunder in force immediately prior to the coming into force of this Act.

9. (new)

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 340.

An Act to establish the Dominion Coal Board.

First reading, June 17, 1947.

THE MINISTER OF RECONSTRUCTION AND SUPPLY.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

89776

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 340.

An Act to establish the Dominion Coal Board.

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

Short title.

1. This Act may be cited as *The Dominion Coal Board Act, 1947.*

Definitions.

"Board."

"Chairman."

"coal."

"member".

"Minister."

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

(a) "Board" means the Dominion Coal Board established by this Act;

(b) "Chairman" means the Chairman of the Board;

(c) "coal" includes coke, briquettes and all other processed forms of coal;

(d) "member" means a member of the Board;

(e) "Minister" means the Minister of Reconstruction and Supply.

Corporation established.

3. (1) There is hereby constituted a body corporate, to be known as the Dominion Coal Board, for the purposes set out in this Act.

Agency of His Majesty.

(2) The Board is for all its purposes an agent of His Majesty, its powers may be exercised only as an agent of His Majesty, and it shall be responsible to and be subject to the direction of the Minister.

Members.

(3) The Board shall consist of not more than seven members appointed by the Governor in Council and who shall hold office during pleasure.

Chairman of the Board.

(4) One of the members shall be appointed by the Governor in Council to be the Chairman of the Board who shall be paid such salary as the Governor in Council may fix; the Chairman shall be the chief executive officer of the Board, shall have supervision over and direction of the work of the Board and of the officers, clerks and employees appointed to carry on the business of the Board.

Explanatory Note.

The present bill provides for the setting up of the Dominion Coal Board. This body will have advisory functions (section 6) and administrative functions (section 8). Its regular officers, clerks and employees will be civil servants.

Remuneration.

(5) Each member, other than the Chairman, shall be paid such remuneration for his services as the Governor in Council may fix and shall be entitled to be paid his travelling and other expenses in connection with the work of the Board.

Board to contract in name of His Majesty.

(6) The Board may on behalf of His Majesty contract in the name of His Majesty and property acquired by the Board is the property of His Majesty and shall be vested in the name of His Majesty.

In case of absence.

(7) When any member by reason of any temporary incapacity is unable at any time to perform the duties of his office, the Governor in Council may appoint a temporary substitute member upon such terms and conditions as the Governor in Council may prescribe.

Quorum.

(8) A majority of the members appointed constitutes a quorum.

Vacancy.

(9) A vacancy in the Board shall not impair the right of the remaining members to act.

Rules.

(10) The Board may make rules for the regulation of its proceedings and the performance of its duties and functions under this Act.

Oath.

(11) Before any member enters upon the execution of his duties, he shall take and subscribe, before the Clerk of the Privy Council, an oath, which shall be filed in the office of the said Clerk, in the following form:

"I, ..., solemnly and sincerely swear that I will faithfully and honestly fulfil the duties which devolve upon me as a member of the Dominion Coal Board. So help me God."

Head office.

(12) The head office of the Board shall be in the city of Ottawa, in the province of Ontario, but meetings of the Board may be held at such other places as the Board may decide.

Officers, clerks and employees.

4. (1) Except as provided in subsection two of this section, the officers, clerks and employees necessary for the proper conduct of the business of the Board shall be appointed in the manner authorized by law.

Professional and technical advisers.

(2) The Board may, with the approval of the Governor in Council, employ professional and technical advisers and assistants for temporary periods or for specific work and with such approval may fix the remuneration of the persons so employed.

Board to constitute a department of the Government.

(3) The Board and all persons employed pursuant to this section shall constitute a department of the Government of Canada over which the Minister shall preside and for the purposes of the *Civil Service Act* the Chairman shall be the deputy or deputy head of the department.

Contributors under R.S., c. 24.

5. (1) Notwithstanding any other statute or law, where a person who is appointed a member of the Board was immediately prior to his appointment a contributor under

the *Civil Service Superannuation Act*, he continues while he is a member of the Board to be a contributor under the *Civil Service Superannuation Act*.

Service as a member of the Board to be counted.

(2) For the purposes of the *Civil Service Superannuation Act* the service of a member of the Board to whom subsection one of this section applies, as a member of the Board, shall be counted as service in the civil service and he, his widow, children or other dependents, if any, or his legal representatives, may be granted the respective allowances or gratuities provided by the *Civil Service Superannuation Act*.

Retirement.

(3) The retirement of a member of the Board to whom subsection one of this section applies upon expiration of his term of office shall, for the purposes of the *Civil Service Superannuation Act*, be deemed to be retirement by reason of abolition of office.

Board to recommend policies.

6. The Board shall study, review and recommend to the Minister from time to time such policies and measures as it considers necessary respecting the production, importation, distribution and use of coal in Canada.

Powers of the Board.

7. The Board may undertake or cause to be undertaken researches and investigations with respect to:

(a) the systems and methods of mining coal;

(b) the problems and techniques of marketing and distributing coal;

(c) the physical and chemical characteristics of coal produced in Canada with a view to developing new uses therefor;

(d) the position of coal in relation to other forms of fuel or energy available for use in Canada;

(e) the costs of production and distribution of coal and the accounting methods adopted or used by persons dealing in coal;

(f) the coordination of the activities of Government Departments relating to coal; and

(g) such other matters as the Minister may request or as the Board may deem necessary for carrying out any of the provisions or purposes of this Act.

Duties of the Board.

8. The Board shall:

(a) administer, in accordance with regulations of the Governor in Council, any subventions or subsidies relating to coal voted by Parliament;

(b) exercise and perform on behalf of the Minister such powers, duties and functions of the Minister relating to coal as the Minister may require; and

(c) exercise and perform any other powers, duties and functions conferred on or required to be performed by the Board by or pursuant to any other Act or order of the Governor in Council.

Powers, etc., of Dominion Fuel Board transferred.

9. (1) The powers, duties and functions of the Dominion Fuel Board, established by order of the Governor in Council made on the twenty-fifth day of November, nineteen hundred and twenty-two, are hereby transferred to the Dominion Coal Board.

Members of the staff transferred.

(2) Notwithstanding section four of this Act, the Governor in Council may by order designate persons who, prior to the commencement of this Act, were members of the staff of the Dominion Fuel Board, to be members of the staff of the Dominion Coal Board and upon such designation such members shall be deemed to have been transferred to the Dominion Coal Board at the commencement of this Act, but no person shall by reason only of such designation be eligible to be certified as permanent by the Civil Service Commission.

Advisory committees.

10. (1) With the approval of the Minister, the Board may establish and appoint the members of such committee or committees as it deems advisable to confer with and advise the Board with respect to any matter within its jurisdiction.

Living and travelling expenses.

(2) No person appointed by the Board to serve on any committee shall be entitled to or receive any fee or reward for any service rendered in connection with the duties of the committee but each such person shall be entitled to his reasonable living and travelling expenses while engaged on any such service in any place other than his ordinary place of residence.

Duties and functions of committees.

(3) The Board shall prescribe the duties and functions of each such committee and may make rules for the regulation of its proceedings.

Regulating and controlling production, distribution and use of coal.

11. (1) Where the Governor in Council is of opinion that by reason of conditions or events within or outside of Canada there is or is likely to be a shortage of coal in Canada of such dimensions or nature as to imperil the welfare or national life of Canada as a whole or so as to concern Canada as a whole, he may do and authorize such acts and things and make such orders and regulations as he may deem necessary or advisable to conserve the available supply of coal and to regulate and control its production, distribution and use.

Coal emergency.

(2) The issue of a proclamation of the Governor in Council declaring that a national coal emergency exists in Canada shall be conclusive evidence that by reason of conditions or events within or outside of Canada there is or is likely to be a shortage of coal in Canada of such dimensions or nature as to imperil the welfare or national life of Canada as a whole or so as to concern Canada as a whole, until by the issue of a further proclamation by the

Governor in Council or by a joint resolution of the Senate and House of Commons it is declared that the national coal emergency no longer exists in Canada.

Orders and regulations to have force of law.

(3) All orders and regulations made under or pursuant to this section shall have the force of law and shall be enforced in such manner and by such courts, officers and authorities as the Governor in Council may prescribe and shall for the purposes of the *Interpretation Act* be deemed to be regulations.

Offences and penalties.

(4) The Governor in Council may prescribe a fine not exceeding five thousand dollars or a term of imprisonment not exceeding five years or both fine and imprisonment as a penalty for violation of an order or regulation made under or pursuant to this section and may also prescribe whether, and the circumstances in which, the penalty shall be imposed upon summary conviction or upon conviction under indictment or upon either summary conviction or conviction under indictment, but in the case of summary conviction the term of imprisonment prescribed shall not exceed three months.

Goods, etc. may be seized and detained.

(5) Any goods, wares or merchandise dealt with contrary to any order or regulation made under or pursuant to this section may be seized and detained and shall be liable to forfeiture at the instance of the Minister of Justice, upon proceedings in the Exchequer Court of Canada, or in any superior court of a province, and any such court may make rules governing the procedure upon any proceedings taken before such court or judge thereof under this section.

Orders and regulations to be laid before Parliament.

(6) Every order and regulation made under this section shall be laid before Parliament within fifteen days after it has been made if Parliament is then sitting, or if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session thereof, and if the Senate and House of Commons within the period of sixty days beginning with the day on which such order or regulation is laid before Parliament and excluding any time during which Parliament is dissolved or prorogued or during which both the Senate or House of Commons are adjourned for more than four days, resolve that it be annulled, it shall cease to have effect, but without prejudice to its previous operations or anything duly done or suffered thereunder or any offence committed or any penalty, forfeiture or punishment incurred.

Board subject to 1931, c. 27.

12. Subject to the provisions of this Act, the Board shall be subject to the provisions of *The Consolidated Revenue and Audit Act, 1931.*

Payment of expenses.

13. All expenses under this Act shall be paid out of moneys appropriated by Parliament for the purpose.

Receipts and expenditures to be audited.

14. All receipts and expenditures of the Board shall be subject to examination and audit by the Auditor General.

Annual report.

15. The Board shall as soon as possible after the thirty-first day of March in each year and in any event within three months thereof submit to the Minister an annual report in such form as the Minister may prescribe of its affairs and operations during the twelve-month period ending on the thirty-first day of March, and the Minister shall lay the said report before Parliament forthwith if Parliament is then in session, or, if Parliament is not then in session, within the first fifteen days of the next ensuing session.

To be laid before Parliament.

Coming into force.

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

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 362.

An Act respecting the Protection and Conservation of the Forests on the Eastern Slope of the Rocky Mountains.

First reading, June 23, 1947.

MINISTER OF MINES AND RESOURCES.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

89840

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 362.

An Act respecting the Protection and Conservation of the Forests on the Eastern Slope of the Rocky Mountains.

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 Eastern Rocky Mountain Forest Conservation Act.*

Definitions.

"Area".

"Board".

"Member".

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

(a) "Area" means the area defined in the Appendix to the Agreement set out in the Schedule to this Act;

(b) "Board" means the Eastern Rockies Forest Conservation Board established by this Act; and

(c) "member" means a member of the Board.

Minister.

3. This Act shall be administered by the Minister of Mines and Resources.

Board established.

4. (1) There is established for the purposes set forth in this Act, a Board to be known as the Eastern Rockies Forest Conservation Board consisting of three members, two of whom shall be appointed by the Governor in Council and one of whom shall be appointed by the Lieutenant Governor of Alberta in Council.

Chairman.

Chief executive officer.

(2) The Governor in Council shall appoint one of the members to be Chairman who shall be the chief executive officer of the Board.

Body corporate.

(3) The Board shall be a body corporate and politic and shall have the capacity to contract and to sue and be sued in the name of the Board.

Alternate Members.

(4) The Governor in Council may at any time and from time to time appoint an alternate member to act in the place and stead of any member appointed by the Governor in Council and the Lieutenant Governor in Council may

Explanatory Notes.

The purpose of this bill is to approve of an agreement made between the Dominion and the Province of Alberta respecting the protection and conservation of the forests of the East Slope of the Rocky Mountains forming the Water Shed of the Saskatchewan River, and to create a statutory Board to carry out the provisions of the agreement.

Section 1—Short Title

Section 2—Definitions

Section 3—By whom the Act is to be administered.

Section 4—This section provides for the creation of a Board to consist of three members, the chairman and one member to be appointed by the Dominion and the third to be appointed by the Province—Alternate members are also provided for. The remuneration and expenses of the members and alternate members to be paid by the government appointing them. The members and alternates to hold office during pleasure.

at any time and from time to time appoint an alternate member to act in the place and stead of any member appointed by the Lieutenant Governor in Council.

Tenure of Office.

(5) Each member and each alternate member shall hold office during the pleasure of the Governor in Council or of the Lieutenant Governor in Council, as the case may be, and any vacancy on the Board shall be filled by the Governor in Council or by the Lieutenant Governor in Council according as the previous appointment to such position was made by the Governor in Council or the Lieutenant Governor in Council.

Vacancies.

Salaries.

(6) The members, and alternate members when acting as members, appointed by the Governor in Council shall be paid such salaries as he may fix.

Powers of alternate member.

(7) An alternate member of the Board shall have the same powers when so acting as a member of the Board.

Agreement approved.

5. The Agreement set out in the Schedule to this Act is approved and confirmed.

Purposes or objects of Board.

6. (1) The purposes or objects of the Board are

(a) to construct, operate and maintain and to supervise the construction, operation and maintenance of projects and facilities required for the conservation of the forests and the protection of the watersheds in the Area;

(b) to protect the forests in the Area from fire, insects, disease and other damage; and

(c) to conserve, develop, maintain and manage the forests in the Area with a view to obtaining the greatest possible flow of water in the Saskatchewan River and its tributaries.

Powers and duties of Board.

(2) It shall be the duty of the Board and it shall have all the powers necessary to carry out the Agreement set out in the Schedule to this Act.

Officers, employees.

Expenses.

(3) The Board shall have power to employ and pay such officers or employees and to pay and defray such expenses as it may deem necessary for carrying out the purposes and provisions of the Agreement; the remuneration to be paid such officers or employees shall be subject to the approval of the Governor in Council.

By-laws.

(4) The Board may make by-laws with respect to the calling of meetings of the Board, the quorum and the conduct of business thereat, the duties and conduct of officers and employees of the Board and generally as to the conduct of the affairs of the Board.

SECTION 5—This section approves the agreement.

SECTION 6—This section sets out the duties and powers of the Board.

Payment to Province.

7. (1) Subject to subsection two of this section, if the Province of Alberta carries out any of the programmes formulated by the Board pursuant to the Agreement set out in the Schedule to this Act, the Board shall, out of the moneys provided by this Act, pay to the Province in each year in quarterly payments the actual cost of carrying out the said programmes.

Deductions.

(2) The Board shall deduct from the payments that it is otherwise required to make under subsection one of this section one-quarter of the annual payment agreed to be paid by the Province in any year.

Payment of capital expenditures out of C.R.F.

8. (1) The Minister of Finance shall pay out of the unappropriated moneys in the Consolidated Revenue Fund for capital expenditures as and when incurred under the provisions of the Agreement, such sum or sums as may from time to time be required by the Board, not exceeding one million and fifty thousand dollars in any year and not exceeding six million three hundred thousand dollars in the aggregate: Provided that if the sum required by the Board and paid by the Minister of Finance in any year is less than one million and fifty thousand dollars, the Minister of Finance may in the next following year pay to the Board the amount by which one million and fifty thousand dollars exceeds the sum so required and paid, in addition to the yearly payment of one million and fifty thousand dollars for that year.

Proviso.

Expenditures other than capital.

(2) All expenditures of the Board other than the capital expenditures shall be paid out of moneys appropriated by Parliament and by the Legislature of the Province of Alberta respectively.

Audit.

9. All expenditures by the Board shall be subject to the audit of the Auditor General.

Annual report.

10. The Board shall send to the Minister of Mines and Resources and to the Minister of Lands and Mines of the Province of Alberta on or before the thirtieth day of June in each year an annual report for the information of Parliament and the Legislature of the Province of Alberta, respectively, setting forth a detailed statement of receipts and expenditures, a description of the nature and extent of the work and undertakings of the Board for the year ending the thirty-first day of March in that year and such other matters as appear to the Board to be of public interest; a copy of such report shall be laid before Parliament by the Minister of Mines and Resources within the first fourteen days of the session commencing next after the said thirtieth day of June.

Laid before Parliament.

SECTION 7—Under the agreement the province has the right to perform the work contemplated and this section provides for the method of payment.

SECTION 8—By the agreement the Dominion agrees to pay the amount of the capital expenditures which it is estimated will amount to $6,300,000. The amount of expenditures for annual maintenance fluctuates and on this account, will be voted annually.

SECTION 9—The Auditor General to audit expenditures of the Board.

SECTION 10—Annual Reports to be made to both Dominion and Province.

SCHEDULE.

MEMORANDUM OF AGREEMENT made this nineteenth day of June, A.D. 1947.

BETWEEN

The Government of Canada, represented herein by the Honourable James Allison Glen, Minister of Mines and Resources, hereinafter called the "Dominion".

of the First Part,

AND

The Government of the Province of Alberta, represented herein by the Honourable Nathan Eldon Tanner, Minister of Lands and Mines, hereinafter called the "Province."

of the Second Part.

WHEREAS the conservation of the forests on the east slope of the Rocky Mountains and the protection of the watersheds of the rivers therein are matters of great importance to Canada as a whole and especially so to the Provinces of Alberta, Saskatchewan and Manitoba;

AND WHEREAS, to conserve such forests which belong to and are administered by the Province of Alberta and thereby to protect such watershed, more and better works and facilities for the protection of the forests must be provided;

AND WHEREAS the Province is of the opinion that the Dominion should contribute substantially to the cost of providing the necessary protection and in consideration thereof it is willing to agree to the establishment of a Board which shall plan, supervise and direct all such activities and deal with any problems which arise from the activities authorized by this Agreement;

AND WHEREAS the Dominion is willing to grant such assistance to the Province, subject to the provisos, stipulations and conditions in this agreement contained.

NOW THEREFORE THIS AGREEMENT WITNESSETH:

1. (1) The Dominion and the Province agree to the establishment of a Board to be known as *The Eastern Rockies Forest Conservation Board* (hereinafter called the "Board") with the powers and duties as set out in this Agreement.

(2) The Board shall be a body corporate and shall consist of three members two of whom including the Chairman shall be appointed by the Governor General in Council and one of whom shall be appointed by the Lieutenant Governor of the Province.

(3) Alternate members to act in the place and stead of any member appointed by the Governor General in Council may be appointed by the Governor General in Council and an alternate member to act in place and stead of the member appointed by the Lieutenant Governor in Council may be appointed by the Lieutenant Governor in Council.

(4) Each member and each alternate member shall hold office during the pleasure of the Governor in Council or of the Lieutenant Governor in Council, as the case may be, and any vacancy on the Board shall be filled by the Governor in Council or by the Lieutenant Governor in Council according as the previous appointment to such position was made by the Governor in Council or the Lieutenant Governor in Council.

(5) The remuneration and expenses of the members and alternate members appointed by the Governor General in Council, shall be paid by the Dominion and the remuneration and expenses of the member and alternate member appointed by the Lieutenant Governor in Council, shall be paid by the Province.

(6) The Board shall formulate By-laws with respect to its meeting, quorum, duties and conduct of its members and employees and generally as to the affairs of the Board.

2. The purpose and function of the Board shall be to plan, advise on, direct and supervise and carry out as herein provided:—

(a) the construction, operation and maintenance of all projects and facilities required for the proper protection of the forests of that area of the East Slope of the Rocky Mountains, forming part of the watershed of the Saskatchewan River, as more definitely described in the appendix hereto annexed;

(b) the protection of the forests in such area from fire, insects, disease and any other damage;

(c) the conservation, development, maintenance and management of the forests in such area with a view to obtaining the greatest possible flow of water in the Saskatchewan River and its tributaries.

3. For the purpose of the aforesaid, the Board shall be authorized:—

(a) to make plans along the line of modern forestry practice from time to time for;

(i) the forest inventory of said area;

(ii) the location, construction and maintenance of roads, trails, look-outs, buildings, communication systems and other forest improvements required by modern forest practice for forest protection and forest management of said area;

(iii) forest protection and management of said area, including plans for closing the said area or any part thereof in case of emergency;

(iv) research in silviculture and scientific investigations;
(v) reforestation of said area;

(b) to supervise and ensure, as circumstances may permit, execution of all such plans and for this purpose the Board shall be empowered:—

(i) to engage technical and other assistance, rent offices, and purchase and maintain equipment;
(ii) to make arrangements with the Province or with other agencies as hereinafter provided for the performance of all necessary work;

(c) to make arrangements with the Dominion, the Province or other agencies for the undertaking of research and other scientific investigations for the obtaining of aerial photographs, the making of control surveys and the preparation of maps and plans.

4. (1) The Board shall be required to formulate programmes for expenditure of a sum not exceeding $6,300,000.00 during the first six years of this Agreement for the location and construction of forest improvements, the making of a forest inventory, the reforestation of the said area and such other works and services as it may consider necessary, provided that if the programme for any year is not fully completed during that year the Board may be permitted to carry the uncompleted portion over into the following year, but in any event the total capital expenditure shall be completed within the said period of six years.

(2) The Board shall also be required, from time to time, to formulate programmes for the yearly maintenance of a complete protective and forest management service in such area and for research in silviculture and scientific investigations; such programmes shall provide for an annual expenditure of not more than $300,000.00 and not less than $250,000.00 provided, however, that during the period when the capital expenditures are being made and until they are completed the amount of such expenditures, including the cost of administration, in the discretion of the Board, may be less than $250,000.00.

5. The programmes for the first year of the Agreement, along with detailed specifications and plans and estimates of the cost thereof, shall be submitted to the Dominion and Province as soon as possible after the effective date of the Agreement, and thereafter for each succeeding year, not later than two months prior to the first of January of each year. The estimates shall include the amounts required to pay the salaries and expenses of the staff of the Board, the remuneration and expenses of any technical assistance and advice obtained by the Board, the rental of the Board's offices, the cost of office furniture, and of office and other equipment and supplies.

6. (1) The Province undertakes:—

(a) to carry out, under the direction of the Board—

(i) the programmes of works prescribed each year for the purpose of this Agreement;

(ii) the programme of forest management laid down by the Board;

(b) to adopt, with the approval of the Board, and carry out a policy of administration with regard to its underrights in such area which will reduce to a minimum any danger from fire and any interference with the programme of the Board;

(c) not to grant grazing rights and other surface rights which might injuriously affect the carrying out of the purposes of this Agreement;

(d) to employ only a minimum number of persons required to carry out the programme of the Board. Such persons shall possess a standard of qualifications set by the Board and in case any employee engaged by the Province should fail to possess such qualifications or should not satisfactorily perform the duties assigned to him, the Province agrees when requested by the Board, to remove such employee from staff engaged by it to carry out the work provided for herein.

(2) The Province shall, as expeditiously as possible, carry out:—

(a) the Board's programme for capital expenditures for any year upon being advised by the Board that such programme has been approved by the Dominion, and

(b) the Board's programme for maintenance and current expenditures for any year upon receiving the programme for that year.

(3) Subject to the terms and conditions of this Agreement, the Province shall have complete authority and control with respect to the carrying out of the said programmes and the employment of persons, firms and corporations and the purchase or hire of equipment and material in connection therewith.

7. Whenever the Board is of the opinion that any construction project to be done can be undertaken more economically or expeditiously by contract the Province shall undertake such work by contract. All such contracts made by the Province under this Agreement shall be awarded subject to the approval of the Board from tenders based on prices submitted by a representative number of persons, corporations or firms. The Province shall submit to the Board, with respect to every contract, certified copies of tender notices or advertisements, forms of tender, descriptions, tabulation of tenders, and the formal contracts. If the Province is willing to undertake any such project for which tenders have been called, at the amount of the lowest tender, the Board shall allow the Province to do the work but the amount to be paid to the Province under clause ten of this Agreement in respect of such work shall not exceed the amount of the lowest tender or in any event the actual cost thereof.

8. The cost of carrying out programmes formulated by the Board shall be borne by the Dominion and Province as follows:—

(a) the Dominion shall pay all capital expenditures which shall not exceed $6,300,000.00 and shall pay to the Board the amount required to carry out that approved programme;

(b) the Province shall pay the sum of $125,000.00 each year toward the maintenance and other current expenditures required by the programme formulated by the Board for that year, including the expenditures of the Board, and the Dominion shall pay the balance thereof. Should in any year the net revenues derived by the Province from the surface rights in the area exceed the amount of the contribution to be made by the Province, the excess shall be added thereto and to the extent thereof shall increase such contribution. If in any year the net revenues exceed the amount of the annual maintenance and other current expenditures, the excess thereof shall be added to the revenues of the next succeeding year and for the purposes of this Agreement be considered as having been received in that year;

(c) if in any year after the capital expenditures have been completed the Board, with the consent of both the Dominion and Province, formulates a programme for that year requiring an expenditure of less than $250,000.00 for maintenance and other current expenditures, the cost of such programme shall be borne equally by the Dominion and the Province. Provided, however, that if the net revenue exceeds the amount of the contribution of the Province, the contribution of the Dominion shall be reduced accordingly;

(d) when the Board's programme for maintenance and other current expenditures for any year has been submitted to the Province and Dominion, as herein provided, the Dominion will pay to the Board the funds required to carry out such programme.

9. The Dominion and the Province agree that, in the event that more than the sum of $10,000.00 is expended by the Board in fighting forest fires in such area in any one year, each will pay one-half of the amount by which the total cost of fighting forest fires in that area in that year exceeds the sum of $10,000.00.

10. (1) The Board shall be required to pay to the Province each year in quarterly payments the actual cost (without profit) of carrying out the approved programme.

(2) In computing the amount to be paid to the Province in any quarter with respect to maintenance and other current expenditures, there shall be applied thereon as a credit to the Board one-quarter of the annual payment agreed to be paid by the Province in that year.

11. The Dominion will not contribute towards any of the expenses of the Province's general administration at Edmonton nor for services in the said area not directly related to the purpose of this Agreement.

12. The Dominion will not be liable to contribute for damage to property owned by the Province injuriously affected by construction or maintenance operations. Whenever any sand, gravel, stone, timber

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or other building material required for the construction or maintenance of any project is available on and may be taken from Crown lands of the Province, no charge shall be made by the Province for such material, except labour or transportation costs necessarily incurred in respect of such materials during the term of this Agreement, provided, however, the cost of such materials, used from property purchased by the Province, may be included.

13. No expenditure for the construction of any project incurred prior to the effective date of this Agreement shall be paid by the Board or charged against the amount to be paid or contributed by the Province.

14. In respect of work undertaken by day labour, no charge shall be made by the Province for the purchase of tools or construction equipment required for such day labour work, unless the approval of the Board, in writing, has been first obtained. Operating costs, exclusive of repairs and transportation costs of such equipment, may be included in the cost of construction. The depreciation charges on equipment owned by the Province will be allowed at rates agreed upon by the Board and the Province.

15. The following conditions, relative to employment and the award of contracts, shall apply to all work done under this Agreement:—

(a) contracts shall be let only to corporations or firms established and in operation in Canada or to persons resident in Canada;

(b) no persons, other than residents of Canada, shall be employed on the construction of any of the projects and local residents and returned Veterans, in so far as they are competent and available, shall be given preference in employment on the said projects, and no resident of Canada shall, with regard to his employment, be discriminated against by reason of his race, religious views or political affiliations;

(c) the employment of all labour on any of the said projects shall be subject to any regulations of the Dominion in respect of the employment of labour;

(d) living conditions of employees shall be reasonably satisfactory in accordance with the usual practice on such projects, and where necessary provisions shall be made for proper housing, feeding, medical attention and the enjoyment of mail facilities;

(e) only goods and materials of Canadian manufacture and production shall be used, if available, and of suitable quality and price.

16. Payments of contributions by the Dominion under this Agreement are hereby excepted from the operation of Section 5 of *The Fair Wages and Hours of Labour Act, 1935*. It shall be the responsibility of the Province to see that all persons employed are paid fair wages; and the hours of work to be observed shall be those from time to time maintained by the Province, but shall be generally those covering similar work undertaken by the Province in the district.

17. The Province shall afford the Board and its officers every facility for inspecting and reporting on the execution of the work to be performed under this Agreement.

18. The Province will maintain adequate records of all expenditures made pursuant to the provisions of this Agreement supported by proper documents and vouchers, and will make all or any of such records, documents and vouchers available to the Dominion and to the Board for audit or examination upon request, and will furnish any and all information in relation thereto.

19. (1) In case the Province makes default in carrying out any part of the programmes or directions of the Board and such default continues for two months and the Board gives notice to the Minister of Lands and Mines of the Province that it intends on the expiry of one further month, to carry out or perform the programmes or directions the Province will make available to the Board such Provincial Crown lands described in the appendix as may be necessary to carry out the programmes and directions and will permit the Board to perform or have performed for it the programmes and directions without interference from the Province.

(2) The Board will be required to keep the Dominion informed in case of any default and, if the Board performs or has such programmes or directions performed or executed, the Board may be permitted to make payments for such work and any payments made shall be charged against the contribution of the Dominion for that year.

20. Upon termination of this Agreement,

(a) all improvements or works resulting from the carrying out of the programmes of the Board shall belong to the Province;

(b) all other property acquired by the Board shall belong to the Dominion.

21. If any dispute arises between the Board and the Province with respect to the cost of carrying out any programme formulated by the Board, or any part thereof, such dispute shall be submitted to an arbitrator agreed upon by the Board and the Province or, in default of agreement, appointed by the President of the Exchequer Court of Canada and the decision of the arbitrator shall be binding upon all parties.

Provided that, in the event of a dispute regarding the cost of carrying out any programme or any part of a programme being submitted to the arbitrator, the Board shall, pending the decision of such arbitrator, pay to the Province that part of such cost which the Board considers fair and proper.

22. Except as otherwise provided by this Agreement, the Province shall, at all times, retain control of the administration of the area described in the appendix hereto, the resources therein and the revenue therefrom.

23. This Agreement shall remain in force for a period of not less than twenty-five years from the date upon which it takes effect, as provided in paragraph twenty-five of this Agreement, and may be terminated at the end of that period or any year thereafter by either government, giving one year's notice in writing, of its intention so to do; otherwise, the Agreement will continue in force until so terminated.

24. Adjustments in the boundaries of the area set out in the appendix hereto, which are necessary for the more effectual carrying out of the purposes of this Agreement, may be made from time to time by Agreements, in writing, between the Minister of Mines and Resources of the Dominion of Canada and the Minister of Lands and Mines of the Province and approved by the Governor General in Council and the Lieutenant Governor in Council of the Province.

25. This Agreement is made subject to its being approved by the Parliament of Canada and by the legislature of the Province of Alberta and shall take effect following such approval upon a date agreed upon by the Minister of Mines and Resources of Canada and the Minister of Lands and Mines of Alberta.

IN WITNESS WHEREOF The Honourable James Allison Glen, Minister of Mines and Resources, has hereunto set his hand on behalf of the Government of Canada, and the Honourable Nathan Eldon Tanner, Minister of Lands and Mines for Alberta, has hereunto set his hand on behalf of the government of the Province of Alberta.

SIGNED on behalf of the Government of Canada by the Honourable James Allison Glen, Minister of Mines and Resources, in the presence of:	
C. W. JACKSON.	J. ALLISON GLEN.
SIGNED on behalf of the government of the Province of Alberta by the Honourable Nathan Eldon Tanner, Minister of Lands and Mines of the said Province in the presence of	
MARY C. LIVINGSTONE.	N. E. TANNER.

APPENDIX.

All that part of the Rocky Mountains Forest Reserve situate in the province of Alberta and more particularly described as follows:—

Consisting of that portion of fractional section 31, in fractional township 2, range 30, not included in the Waterton Lakes Park; the following sections and fractional sections in fractional township 3, range 30, section 16, fractional sections 8, 17, 20, 29, and 32, that portion of fractional section 5 not included in the Waterton Lakes Park, and those portions of sections 4 and 9 not included in the Waterton Lakes Park; the following sections in township 9, range 29; section 33, the northeast quarter of section 31 and the north half and southeast quarter of section 32; the following sections and fractional sections in fractional township 9, range 30: sections 26, 27, 34 and 35, fractional sections 28 and 33, and the west halves of sections 25 and 36; the following sections in township 10, range 29: sections 4, 5, 7, 8, 9, 17, 18 and 19, the north half and southeast quarter of section 6, the south half and northwest quarter of section 16 and the west half of section 30; the following sections and fractional sections in fractional township 10, range 30; sections 2, 3, 10, 11, 13, 14, 15, 22, 23, 24, 25, 26, 27, 34 and 35, fractional sections 4, 9, 16, 21, 28 and 33, the west half of section 1, the north half and southwest quarter of section 12 and the west half of section 36; the following sections in township 11, range 29: sections 6, 7 and 18; the following sections and fractional sections in fractional township 11, range 30: sections 1, 12 and 13, fractional sections 2, 11 and 14, the fractional south half of fractional section 23, and the southwest quarter of section 24; the following sections and fractional sections in fractional township 12, range 30: section 25, fractional sections 26 and 35 and the north half and southwest quarter of section 36; the following sections and fractional sections in fractional township 13, range 30: section 1, fractional sections 2, 11, 14 and 23, and the southwest quarter of section 12; all being west of the 4th meridian.

Also consisting of that portion of township 2, range 1, not included in Waterton Lakes Park; that portion of township 2, range 2, lying in the province of Alberta and not included in Waterton Lakes Park; that portion of township 3, range 1, not included in Waterton Lakes Park; those portions of township 3, ranges 2, 3, and 4, lying in the province of Alberta; all of the sections in township 4, range 1, except sections 13, 14, 21, 22, 23, 24, 25, 26, 27, 28, 33, 34, 35, and 36; all of the sections in township 4, ranges 2 and 3; that portion of township 4, range 4, lying in the province of Alberta; the following sections in township 5, range 2: sections 1, 2, 3, 4, 5, 6, 7, and 8; all of the sections in township 5, range 3; those portions of township 5, ranges 4 and 5, lying in the province of Alberta; the following sections in township 6, range 3: sections 1, 2, 3, 4, 5, 6, 7, 8, 17, 18, 19, 20, 21, 28, 29, 30, 31, 32 and 33, the south half and northwest quarter of section 9 and the west half of section 16; all of the sections in township 6, range 4; that portion of township 6, range 5, lying in the

province of Alberta; the following sections in township 7, range 3: sections 4, 5, 6, and 7; all of the sections in township 7, range 4, except sections 25, 26, 34, 35, and 36; those portions of township 7, ranges 5 and 6, lying in the province of Alberta; the following sections in township 8, range 3: sections 9, 15, 16, 21, 22, 27, 28, 33 and 34, and the north half and southwest quarter of section 10; the following sections in township 8, range 4, sections 5, 6, 19, 20, 21, 22, 27, 28, 29, 30, 31, 32, 33, 34 and 35, all of the sections and fractional sections in township 8, range 5, lying in the province of Alberta except sections 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16 and the north halves of sections 1, 2, and 3; all of the sections and fractional sections of township 8, range 6, lying in the province of Alberta except section 12; all of the sections in township 9, range 3, except sections 1, 2, 11, 12, 13, 14, 23, 24, 25, 26, 35, and 36; all of the sections in township 9, range 4; those portions of township 9, ranges 5 and 6, lying in the province of Alberta; the following sections in township 10, range 1: sections 22, 23, 25, 26, 27, 35 and 36, the northeast quarter of section 12, the east half of section 13, the north half and southeast quarter of section 24 and the east half of section 34, the following sections in township 10, range 3, sections 3, 4, 5, 6, 7, 8, 9, 16, 17, 18, 19, 20, 21, 28, 29, 30, 31, 32 and 33; all of the sections in township 10, range 4; that portion of township 10, range 5, lying in the province of Alberta; all of the sections in township 11, range 1 except sections 4, 5, 6, 7, 18, 19, 28, 29, 30, 31 and 32, the west halves of sections 8 and 17, the north halves of sections 24 and 36, the north half, the southwest quarter and that portion of the southeast quarter of section 20 lying to the north of the height of land between Damon Creek and North Creek, those portions of the west half and northeast quarter of section 21 lying north of the height of land between Damon Creek and North Creek, that portion of the northwest quarter of section 22 lying to the north of the height of land between Damon Creek and North Creek, the west halves of legal subdivisions 12 and 13 and those portions of the southwest quarter of section 27 lying to the north and west of the height of land between Damon Creek and North Creek, the southwest quarter and all that portion of the southeast quarter of the said section 33 lying southwest of a straight line extending from the southeast corner of the said section 33 to the southeast corner of legal subdivision 10 of the said section and that part of the north half of the said section 33 lying southwest of a straight line extending from the said southeast corner of the said legal subdivision 10 to the northeast corner of legal subdivision 13 of the said section 33; all of the sections in township 11, range 2 except sections 1, 2, 6, 11, 12, 13, 14, 22, 23, 24, 25, 26, 27, 34, 35 and 36, the southwest quarter of section 4, the south half and northwest quarter of section 5, the east half of section 10, and legal subdivisions 3, 6, 11 and 14 and the east halves of legal subdivisions 4, 5, 12 and 13 of the said section 10, the east half of section 15 and legal subdivisions 3, 6, 11 and 14 and those portions of legal subdivisions 4, 5, 12 and 13 of the said section 15 lying east of a straight line extending from the southwest corner of the southeast quarter of the said legal subdivision 4 to the northwest corner of the said legal subdivision 13, those portions of legal subdivisions 1,

8, 9, and 16 of section 21 lying east of a straight line extending from the southeast corner of the said section 21 to the northwest corner of the said legal subdivision 16, those portions of legal subdivisions 1 and 8 of section 28 lying east of a straight line extending from the southwest corner of the said legal subdivision 1 to the northeast corner of the said legal subdivision 8 and those portions of legal subdivisions 9, 15, and 16 lying east of a straight line extending from the said northeast corner of legal subdivision 8 to the northwest corner of the east half of the said legal subdivision 15 of the said section 28 and the east half of section 33; all of the sections in township 11, range 3 except the east half of section 1 and the northeast quarter of section 2; all of the sections in township 11, range 4; those portions of township 11, ranges 5 and 6, lying in the province of Alberta; all of the sections in township 12, range 1 except sections 1, 5, 6, 7, 12, 13, 18 and 24, the east halves of sections 14 and 23, legal subdivisions 4, 5, 12 and 13 of section 4, the west half of section 8 and legal subdivisions 1, 2, 7, 10 and 15 and that portion of legal subdivision 8 of the said section 8 lying southwest of a straight line joining the southeast corner of the said legal subdivision with the northwest corner of the said legal subdivision, that portion of legal subdivision 4 of section 9 lying southwest of a diagonal line joining the southeast corner of the said legal subdivision 4 with the northwest corner of the said legal subdivision, the west half of section 17 and legal subdivisions 2, 7, 10 and 15 and the west halves of legal subdivisions 1 and 8 of the said section 17; all of the sections in township 12, range 2 except sections 1, 2, 3, 10, 11, 12, 13, 14, 15, and 35 and legal subdivisions 1, 8, 9 and 16 and the east halves of legal subdivisions 2, 7, 10 and 15 of sections 4, 9 and 16; all of the sections in township 12, ranges 3 and 4; that portion of township 12, range 5, lying in the province of Alberta; all of the sections in township 13, range 1, except sections 25, 26, 31, 32, 33, 34, 35, and 36 and the north half of section 27; the following sections in township 13, range 2, sections 1, 12, 13, 24 and 25, and the west halves of sections 6 and 7; all of the sections in township 13, range 3, except sections 23, 24, 25, 26, 35 and 36 and the northeast quarter of section 13; all of the sections in township 13, range 4; those portions of township 13, ranges 5 and 6, lying in the province of Alberta; all of the sections in township 14, range 3, except sections 1, 2, 11, 12, 13, 24, 25 and 36; all of the sections in township 14, ranges 4 and 5; that portion of township 14, range 6, lying in the province of Alberta; all of the sections in township 15, range 3, except sections 1, 12, 13, 23, 24, 25, 26, 34, 35 and 36; all of the sections in township 15, ranges 4 and 5; that portion of township 15, range 6, lying in the province of Alberta; section 6, township 16, range 3; all of the sections in township 16, range 4, except sections 11, 12, 13, 14, 23, 24, 25, 26, 27, 28, 33, 34, 35 and 36; all of the sections in township 16, range 5; those portions of township 16, ranges 6 and 7, lying in the province of Alberta; the following sections in township 17, range 4; sections 6, 7, 8, 17, 18, 19, 20, 30 and 31; all of the sections in township 17, ranges 5 and 6; that portion of township 17, range 7, lying in the province of Alberta; the following sections in township 18, range 4, sections 6, 7, 18, 19, 28, 29, 30, 31, 32, and 33; all of the

sections in township 18, ranges 5 and 6; that portion of township 18, range 7, lying in the province of Alberta; all those portions of township 18, ranges 8 and 9 lying in the province of Alberta; all of the sections in township 19, range 4, except sections 1, 12, 13, 14, 23, 24, 25, 26, 35 and 36; all of the sections in township 19, ranges 5, 6, and 7; all those portions of township 19, ranges 8, 9 and 10 lying in the province of Alberta; the following sections in township 20, range 4, sections 3, 4, 5, 6, 7, 8, 9, 10, 15, 16, 17, 18, 19, 30 and 31; all of the sections in township 20, ranges 5, 6, 7, 8 and 9; that portion of township 20, range 10 lying in the province of Alberta except that portion which is included in Banff Park; the following sections in township 21, range 4, sections 6, 7, 18, 19, and 30; all of the sections in township 21, ranges 5, 6, 7, 8 and 9; that portion of township 21, range 10, not included in the Banff Park; all that portion of township 21, range 11, lying in the province of Alberta except that portion which is included in the Banff Park; all of the sections in township 22, range 5, except sections 25, 26, 27, 34, 35 and 36; all of the sections in township 22, ranges 6, 7 and 8; all of the sections in township 22, range 9 except sections 13, 14, 15, 22, 23, 24, 25, 26, 27, 34, 35 and 36; those portions of township 22, ranges 10 and 11 not included in Banff Park; the following sections in township 23, range 5, sections 5, 6, and 7; all of the sections in township 23, ranges 6 and 7; all of the sections in township 23, range 8 except sections 16, 17, 18, 19, 20, 21, 26, 27, 28, 29, 30, 31, 32, 33, 34 and 35; all of the sections in township 23, range 9 except sections 1, 2, 3, 10, 11, 12, 13, 14, 15, 22, 23, 24, 25, 26 and 27; that portion of township 23, range 10 not included in Banff Park; all of the sections in township 24, range 6 except sections 1, 12, 13, 24, 25, 26, 27, 28, 33, 34, 35 and 36; that portion of township 24, range 7 not included in the Stony Indian Reserve; the following sections in township 24, range 9: sections 1, 2, 3, 4, 5, 8, 9, 10, 11, 12, 13, 14, 15, 31, 32, 33, 34 and 35; the following sections in township 24, range 10: sections 35 and 36; section 6, township 25, range 6; those portions of sections 1, 2 and 3, township 25, range 7, not included in Stony Indian Reserve; the following sections in township 25, range 8, sections 7 and 31, and those portions of sections 8, 17, 18, 19, 20, 29, 30, 32, 33 and 34 not included in Stony Indian Reserve; all of the sections in township 25, range 9; the following sections in township 25, range 10: sections 1, 2, 3, 9, 10, 11, 12, 13, 14, 15, 16, 17, 21, 22, 23, 24, 25, and 36, and those portions of sections 19, 20, 26, 27, 28, 29 and 35 not included in Banff Park; that portion of township 26, range 8, not included in the Stony Indian Reserve; those portions of township 26, ranges 9 and 10 not included in Banff Park; all of the sections in township 27, range 7, except sections 1, 2, 3, 4, 5, 8, 9, 10, 11 and 12; all of the sections in township 27, range 8; those portions of township 27, ranges 9, 10 and 11, not included in Banff Park; all of the sections in township 28, ranges 7, 8, 9 and 10; that portion of township 28, range 11, not included in Banff Park; all of the sections in township 29, ranges 7, 8, 9 and 10; that portion

of township 29, range 11, not included in Banff Park; all of the sections in township 30, range 7, except sections 25, 26, 27, 34, 35 and 36; all of the sections in township 30, ranges 8, 9 and 10; those portions of township 30, ranges 11 and 12 not included in Banff Park; the following sections in township 31, range 7, sections 4, 5, 6, 7, 8 and 9; all of the sections in township 31, ranges 8, 9, 10 and 11; those portions of township 31, ranges 12 and 13, not included in Banff Park; all of the sections in township 32, range 7, except sections 25, 26, 27, 33, 34, 35 and 36; all of the sections in township 32, ranges 8, 9, 10, 11 and 12; those portions of township 32, ranges 13, 14 and 17 not included in Banff Park; all of the sections in township 33, ranges 8, 9, 10, 11, 12 and 13; those portions of township 33, ranges 14, 15, 16, 17 and 18 not included in Banff Park; all that portion of township 33, range 19, lying in the province of Alberta, except that portion which is included in Banff Park; all of the sections in township 34, ranges 8, 9, 10, 11, 12, 13, 14, 17 and 18; those portions of township 34, ranges 15, 16 and 19 not included in Banff Park; all of sections in the south half of township 35, range 8; all of the sections in township 35, ranges 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18; those portions of township 35, ranges 19 and 20 not included in Banff Park; all of the sections in township 36, ranges 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18; those portions of township 36, ranges 19, 20 and 21, not included in the Banff Park; the following sections in township 37, range 9; sections 4, 5, 6, 7, and 18; all of the sections in township 37, ranges 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20; those portions of township 37, ranges 21 and 22, not included in the Banff Park nor in Jasper Park; all of the sections in township 38, ranges 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20 and 21; that portion of township 38, range 22 not included in Jasper Park nor in Banff Park; all of the sections in township 39, range 11, except sections 1, 2, 11, 12, 13, 14, 23, 24, 25, 26, 35 and 36; all of the sections in township 39, ranges 12, 13, 14, 15, 16, 17, 18, 19 and 20; those portions of township 39, range 21, not included in Jasper Park; the following sections in township 40, range 11; sections 3, 4, 5, and 6; the following sections in township 40, range 12: sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 17, 18, 19, 20, 29, 30, 31 and 32; all of the sections in township 40, ranges 13, 14, 15, 16, 17, 18 and 19; those portions of township 40, ranges 20 and 21, not included in Jasper Park; all of the sections in township 41, ranges 12, 13, 14, 15, 16, 17, 18 and 19; those portions of township 41, ranges 20 and 21, not included in Jasper Park; the following sections in township 42, range 11: sections 28, 29, 30, 31, 32 and 33; all of the sections in township 42, ranges 12, 13, 14, 15, 16, 17, 18 and 19; those portions of township 42, ranges 20 and 21, not included in Jasper Park; all of the sections in the west half of township 43, range 11; all of the sections in township 43, ranges 12, 13, 14, 15, 16, 17, 18 and 19; those portions of township 43, ranges 20, 21 and 22, not included in Jasper Park; the following sections in township 44, range 11; sections 4, 5, 6, 7, 8, 9, 16, 17 and 18; all of the sections in township 44, ranges 12, 13, 14,

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15, 16, 17, 18, 19, 20 and 21; those portions of township 44, ranges 22 and 23, not included in Jasper Park; all of the sections in township 45, range 16; those portions of township 45, ranges 17, 18, 19, 20, 21 and 22 that lie in the North Saskatchewan River basin; those portions of township 45, ranges 23 and 24 not included in Jasper Park and lying in the North Saskatchewan River basin; those portions of township 46, ranges 16, 17, 21 and 22 lying in the North Saskatchewan River basin, all being west of the fifth meridian. The two parts containing by admeasurement 8,585.54 square miles, more or less.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 363.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1948.

AS PASSED BY THE HOUSE OF COMMONS, 25th JUNE, 1947.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 363.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1948.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable Viscount Alexander of Tunis, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-eight, 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, 1947.*

$95,299,991.78 granted for 1947–48.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole ninety-five million, two hundred and ninety-nine thousand, nine hundred and ninety-one dollars and seventy-eight cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-seven, to the thirty-first day of March, one thousand nine hundred and forty-eight, not otherwise provided for, and being one-twelfth of the amount of each of the 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 forty-eight, as laid before the House of Commons at the present session of Parliament.

Account to be rendered in detail.

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

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 364.

An Act to amend the Criminal Code.

First reading, June 26, 1947.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

87957

3rd Session, 20th Parliament, 11 George VI, 1947.

R.S., c. 36; 1930, c. 11; 1931, c. 28; 1932, cc. 7, 8, 9, 28; 1932-33, cc. 25, 53; 1934, cc. 11, 47; 1935, cc. 36, 56; 1936, c. 29; 1938, c. 44; 1939, (1st Sess.), c. 30; 1943-44, c. 23; 1944-45, c. 35; 1946, cc. 5, 20.

THE HOUSE OF COMMONS OF CANADA.

BILL 364.

An Act to amend the Criminal Code.

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 one hundred and twenty-two of the *Criminal Code*, chapter thirty-six of the Revised Statutes of Canada, 1927, as enacted by section seven of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

Imprisonment to be served consecutively.

"(2) Such imprisonment and any term of imprisonment to which such person may be sentenced for the first mentioned offence shall be served one after the other."

2. Paragraph *(c)* of section one hundred and eighty-nine of the said Act, as enacted by section six of chapter twenty-three of the statutes of 1943, is repealed and the following substituted therefor:—

Penalty for skipping bail.

"*(c)* having been charged with a criminal offence and being on bail does not, without lawful excuse, the proof whereof shall lie upon him, present himself at the proper time and place for his preliminary inquiry or to stand his trial or to receive his sentence or for the hearing of an appeal, as the case may be."

3. The said Act is further amended by adding immediately after section two hundred and twenty-two A the following:—

Causing a disturbance.

"**222B.** Any one who causes a disturbance in any place other than a dwelling-house as defined in paragraph *(g)* of section three hundred and thirty-five, by screaming, shouting, swearing or singing or by being drunk or by impeding or incommoding other persons shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding one hundred dollars or to imprisonment for a term not exceeding three months or to both such fine and imprisonment."

Explanatory Notes.

1. Section one hundred and twenty-two at present reads as follows:—

"**122.** (1) Every one who has upon his person a rifle, shot-gun, pistol, revolver or any firearm capable of being concealed upon the person while committing any criminal offence is guilty of an offence against this section and liable to imprisonment for a term not less than two years in addition to any penalty to which he may be sentenced for the first mentioned offence, and an offence against this section shall be punishable either on indictment or summary conviction in the same manner as the first mentioned offence.

(2) *Such imprisonment shall be served after undergoing any term of imprisonment to which such person may be sentenced for the first mentioned offence.*"

The purpose of the amendment is to conform to the amendment to section 1056.

2. Paragraph *(c)* of section 189 at present reads as follows:—

"*(c)* being on bail *prior or subsequent to his conviction or while his case is pending in any court of appeal* does not, without lawful excuse, the proof whereof shall be upon him, present himself at the proper time and place to stand his trial *or for the hearing of the appeal*, or to receive his sentence, as the case may be."

The purpose of the amendment is to make it clear that the provision extends to the case of a person on bail prior to preliminary inquiry or trial as well as to a person against whom a conviction has been recorded.

3. Paragraph *(f)* of section two hundred and thirty-eight now reads as follows:—

"**238.** Every one is a loose, idle or disorderly person or vagrant who

(f) causes a disturbance in or near any street, road, highway or public place, by screaming, shouting, swearing or singing, or by being drunk, or by impeding or incommoding peaceable passengers;"

The amendment will transfer the offence of causing a disturbance from the vagrancy section which is section two hundred and thirty-eight to the common nuisance sections. The scope of the provision is extended to the impeding of persons other than passengers. The limitation embodied by the words "public place" is removed.

4. Section two hundred and twenty-nine of the said Act is repealed and the following substituted therefor:—

Common gaming-house or common betting-house.

"**229.** (1) Every one is guilty of an indictable offence and liable to one year's imprisonment who keeps any common gaming-house, or common betting-house.

Common bawdy-house.

(2) Every one who keeps a common bawdy-house is guilty of an indictable offence and liable to imprisonment for a term not exceeding three years, and the provisions of section one thousand and thirty-five in so far as it authorizes the imposition of a fine in lieu of any punishment otherwise authorized, and of section one thousand and eighty-one of this Act, shall not apply in the case of a conviction for an offence under this subsection.

Keeper of disorderly house.

(3) Any one who appears, acts or behaves as master or mistress, or as the person having the care, government or management of any disorderly house, or as assisting in such care, government or management, shall be deemed to be the keeper thereof and shall be liable to be prosecuted and punished as such although in fact he or she is not the real owner or keeper thereof.

Penalty for being inmate of bawdy-house.

(4) Every one is guilty of an indictable offence and liable to a penalty not exceeding one hundred dollars and costs and, in default of payment, to imprisonment for a term not exceeding two months or to imprisonment for a term not exceeding twelve months, who is an inmate of any common bawdy-house.

Penalty for third, etc., conviction.

(5) Any one who has been convicted three or more times of any of the offences mentioned in subsections one, two, three and four hereof shall be liable on the third or any subsequent conviction to imprisonment for a term of not less than three months and not exceeding three years.

Liability of owner, landlord, etc.

(6) If the owner, landlord, lessor or agent of premises in respect of which any person has been convicted as the keeper of a common bawdy-house fails, after such conviction has been brought to his notice, to exercise any right he may have to determine the tenancy or right of occupation of the person so convicted, and subsequently any such offence is again committed on the said premises, such owner, landlord, lessor or agent shall be deemed to be a keeper of a common bawdy-house unless he proves he has taken all reasonable steps to prevent the recurrence of the offence.

Notice of conviction to be served upon owner, etc.

(7) When any person has been convicted as the keeper of a common bawdy-house, the court shall cause a notice of such conviction to be served upon the owner, landlord, lessor or agent of the premises in respect of which such person was convicted and such notice shall contain a statement to the effect that it is being served pursuant to the provisions of subsection seven of section two hundred and twenty-nine of the *Criminal Code*.

4. Subsection one of section 229 at present reads as follows:—

"229. (1) Every one is guilty of an indictable offence and liable to one year's imprisonment who keeps any disorderly house, that is to say, any common bawdy-house, common gaming-house, or common betting-house, as hereinbefore defined."

It is desired to increase the penalty for any one who keeps a common bawdy-house. This necessitates that this offence be removed from this subsection and special provision made therefor.

Subsection two is new and provides an increased penalty for any one found guilty of keeping a common bawdy-house.

Subsection three is unchanged. It is former subsection two.

Subsection four is unchanged. It is former subsection three.

Subsection five is unchanged.

Subsection six is amended by inserting the underlined words. The purpose is to remove any uncertainty as to the owner of premises.

Subsection seven is new. The purpose of the amendment is to prevent any owner, landlord, lessor or agent alleging lack of knowledge of the first offence.

Transporting person to bawdy-house, etc.

Penalty.

(8) Every one who knowingly takes or transports or directs or offers to take or transport or direct any other person to any common bawdy-house is guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars or to imprisonment for a term not exceeding twelve months or to both such fine and such imprisonment."

Paragraph repealed.

5. Paragraph *(f)* of section two hundred and thirty-eight of the said Act, as enacted by section fourteen of chapter forty-four of the statutes of 1938, is repealed.

6. All that part of section two hundred and sixty preceding paragraph *(a)* thereof is repealed and the following substituted therefor:—

Culpable homicide murder in certain cases.

"**260.** In case of treason and the other offences against the King's authority and person mentioned in Part II, piracy and offences deemed to be piracy, escape or rescue from prison or lawful custody, resisting lawful apprehension, murder, rape, indecent assault, forcible abduction, robbery, burglary or arson, culpable homicide is also murder, whether the offender means or not death to ensue, or knows or not that death is likely to ensue."

7. Section two hundred and sixty of the said Act is further amended by inserting immediately after paragraph *(c)* thereof, the following:—

Death resulting from use of weapon, etc.

"*(d)* if he uses any weapon for the purpose of facilitating the commission of any of the offences in this section mentioned, or the flight of the offender upon the commission or attempted commission thereof, and death ensues as a consequence of such use."

8. Subsection two of section two hundred and eighty-five of the said Act, as enacted by section fifteen of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

Liability of driver of motor vehicle for failure to stop after accident.

"(2) Whenever, owing to the presence of a motor vehicle on the highway, an accident has occurred to any person or to any horse or vehicle in charge of any person, any person driving the motor vehicle shall be guilty of an offence and liable, either on indictment or on summary conviction to a fine not exceeding one thousand dollars and costs or to imprisonment for a term not exceeding twelve months if, with intent to escape liability either civil or criminal, he fails to stop his vehicle, tender assistance, and give his name and address. Such failure shall be prima facie evidence of an intent as aforesaid."

Subsection eight is new. This provision is intended to penalize any one who works in the interest of any common bawdy-house.

5. Paragraph *(f)* of section 238 at present reads as follows:—

"**238.** Every one is a loose, idle or disorderly person or vagrant who

(f) causes a disturbance in or near any street, road, highway or public place, by screaming, shouting, swearing or singing, or by being drunk, or by impeding or incommoding peaceable passengers."

This is consequential in view of clause 3.

6. The underlined words are new.

The present section 260 does not include the offence of "indecent assault". The object of the amendment is to provide that where death ensues following an indecent assault upon any person, particularly a young boy or girl, the offender, as in other similar offences, shall be guilty of culpable homicide.

7. This paragraph is new. Section 260 at present reads as follows:—

"**260.** In case of treason and the other offences against the King's authority and person mentioned in Part II, piracy and offences deemed to be piracy, escape or rescue from prison or lawful custody, resisting lawful apprehension, murder, rape, forcible abduction, robbery, burglary or arson, culpable homicide is also murder, whether the offender means or not death to ensue, or knows or not that death is likely to ensue,

(a) if he means to inflict grievous bodily injury for the purpose of facilitating the commission of any of the offences in this section mentioned, or the flight of the offender upon the commission or attempted commission thereof, and death ensues from such injury; or

(b) if he administers any stupefying or overpowering thing for either of the purposes aforesaid, and death ensues from the effects thereof; or

(c) if he by any means wilfully stops the breath of any person for either of the purposes aforesaid, and death ensues from such stopping of the breath."

The purpose of the amendment is to provide that where death ensues as the result of the use or discharge of a weapon in the possession of an offender during or subsequent to the commission of any of the offences mentioned in subsection one of section two hundred and sixty, the offender shall be guilty of murder.

8. The object of this amendment is to delete the word "car" and substitute "vehicle". It has been held by the courts that the words "car" and "automobile" do not include "motorcycle" whereas the words "motor vehicle" would include all vehicles operated by a motor.

The amendment also increases the penalty.

9. Subsection three of section two hundred and eighty-five of the said Act, as enacted by section nine of chapter twenty-nine of the statutes of 1936, is repealed and the following substituted therefor:—

Unlawfully taking motor vehicle.

"(3) Every one who takes or causes to be taken from a garage, stable, stand, or other building or street, road, highway or other place, any motor vehicle with intent to operate or drive or use or cause to permit the same to be operated or driven or used without the consent of the owner shall be liable, on summary conviction, to a fine not exceeding five hundred dollars and costs or to imprisonment for any term not exceeding twelve months or to both fine and imprisonment."

10. Subsection four of section two hundred and eighty-five of the said Act, as enacted by section six of chapter eleven of the statutes of 1930, is amended by adding thereto the following:

Proviso.

"Provided that any person who while intoxicated or under the influence of any narcotic occupies the seat ordinarily occupied by a person driving a motor vehicle shall be deemed to have the care or control of the said motor vehicle unless the said person establishes that he did not enter or mount the said vehicle for the purpose of setting it in motion."

11. Subsection five of section two hundred and eighty-five of the said Act, as enacted by section eight of chapter forty-seven of the statutes of 1934, is repealed and the following substituted therefor:—

Driving motor vehicle equipped with smoke screen.

"(5) Every person who owns, drives or is in charge of a motor vehicle, boat or other vehicle of transport equipped with an apparatus for making a smoke screen, shall be guilty of an offence and liable on summary conviction to a fine not exceeding five hundred dollars and costs, and not less than fifty dollars and costs, or to imprisonment for any term not exceeding twelve months and not less than one month, or to both fine and imprisonment."

9. Subsection (3) of section 285 at present reads as follows:—

"(3) Every one who takes or causes to be taken from a garage, stable, stand, or other building or street, road, highway or other place, any *automobile or motor car* with intent to operate or drive or use or cause or permit the same to be operated or driven or used without the consent of the owner shall be liable, on summary conviction, to a fine not exceeding five hundred dollars and costs or to imprisonment for any term not exceeding twelve months or to both fine and imprisonment."

The purpose of the amendment is to substitute the words "motor vehicle" for the words "automobile or motor car."

10. Subsection four makes it an offence to drive while intoxicated or while under the influence of a narcotic.

This amendment is made following recent court decisions to the effect that a driver may be too drunk to have the care or control of a motor vehicle.

11. The purpose of this amendment is to revise the law with respect to persons driving a motor vehicle when under the influence of liquor.

12. Subsection seven of section two hundred and eighty-five of the said Act, as enacted by section six of chapter thirty of the statutes of 1939, is repealed and the following substituted therefor:—

Prohibiting driving.

"(7) *(a)* Where any person is convicted of an offence under the provisions of subsection one, two, four or six of this section the court or justice may, in addition to any other punishment provided for such offence, make an order prohibiting such person from driving a motor vehicle anywhere in Canada during any period not exceeding three years.

In case of manslaughter.

(b) Where any person is convicted of manslaughter arising out of the operation of a motor vehicle the court may, in addition to any other punishment provided for such offence, make an order prohibiting such person from driving a motor vehicle anywhere in Canada for such period as the court deems proper.

Copy of order for registrar.

(c) In the event of such an order being made under paragraphs *(a)* or *(b)* hereof, the court or justice shall forward a copy thereof to the registrar of motor vehicles for the province wherein a permit or licence to drive a motor vehicle was issued to such person. Such copy shall be certified under the seal of such court or justice or, if there be no such seal, under the hand of a judge or presiding magistrate of such court or of such justice."

13. Paragraph *(g)* of section three hundred and thirty-five of the said Act is repealed and the following substituted therefor:—

"dwelling-house."

"*(g)* 'dwelling-house' means and includes the whole or any part of any building kept or occupied as a permanent or temporary residence;"

14. The said Act is further amended by adding immediately after section four hundred and five B the following:—

Making untrue or misleading statement to procure passport.

"**405**C.(1) Every one is guilty of an indictable offence and liable to a fine of five hundred dollars or imprisonment for a term of two years or both such fine and imprisonment who, for the purpose of procuring a Canadian passport or a visa thereof or endorsement thereon, whether for himself or any other person, while outside of Canada makes a statement in writing or verbally to any person authorized to issue Canadian passports outside of Canada which is to his knowledge untrue or misleading.

"Passport" defined.

(2) In this section and in section four hundred and five A, 'passport' includes any document issued by or under the authority of the Department of External Affairs for the purpose of identifying the holder thereof and also an emergency certificate issued in lieu of a passport by a person duly authorized to issue Canadian passports outside of Canada."

12. Subsection (7) at present reads as follows:—

"(7) Where any person is convicted of an offence under the provisions of subsections one, two, four or six of this section the court or justice may, in addition to any other punishment provided for such offence, make an order prohibiting such person from driving a motor vehicle *or automobile* anywhere in Canada during any period not exceeding three years. In the event of such an order being made the court or justice shall forward a copy thereof to the registrar of motor vehicles for the province wherein a permit or licence to drive a motor vehicle or automobile was issued to such person. Such copy shall be certified under the seal of such court or justice or, if there be no such seal, under the hand of a judge or presiding magistrate of such court or of such justice."

The object of this amendment is to delete the words "or automobile" and to divide the subsection into three paragraphs. Paragraph *(a)* continues the authority of the court or justice to cancel, in addition to any other penalty, the driving licence of anyone convicted of an offence under subsections one, two, four and six of section two hundred and eighty-five for a term not exceeding three years.

Under paragraph *(b)* the court may, where the accused has been convicted of manslaughter and in addition to any other penalty prohibit him from driving a motor vehicle anywhere in Canada for such period as the court deems proper.

Paragraph *(c)* continues the final requirement of the present section.

13. Paragraph *(g)* of section 335 at present reads as follows:—

"*(g) 'dwelling-house' means a permanent building, the whole or any part of which is kept by the owner or occupier for the residence therein of himself, his family or servants, or any of them, although it may at intervals be unoccupied,*"

The courts have held that the above definition does not include a room or rooms in an hotel. The purpose of the amendment is to provide that a room or rooms in an hotel or house constitute a dwelling-house.

14. This section is new. The purpose of the amendment is to make it an offence where any one outside of Canada makes a false or misleading statement for the purpose of procuring a passport and also to define passport as including a certificate of identity.

Robbery while armed.

15. Paragraph *(c)* of section four hundred and forty-six of the said Act is repealed and the following substituted therefor:—

"*(c)* being armed with an offensive weapon or instrument or imitation thereof robs, or assaults with intent to rob, any person."

16. The said Act is further amended by inserting immediately after section five hundred and sixente A thereof the following:—

Tampering or interfering with fire extinguishers or equipment.

"**516B.** Every one is guilty of an indictable offence and liable to one year's imprisonment, or to a fine not exceeding five hundred dollars, or to both such imprisonment and fine, who wilfully damages or interferes with any fire protection or fire safety equipment or device so as to render it inoperative or ineffective."

Section repealed.

17. Subsection seven of section five hundred and forty-four of the said Act is repealed.

18. The said Act is further amended by inserting therein after Part X thereof the following as Part X(A):—

"PART X(A) HABITUAL CRIMINALS.

"judge" defined.

575A. In this Part unless the context otherwise requires, 'judge' means and includes a judge acting under Part XVIII of this Act and any judge having criminal jurisdiction in the province;

Preventive detention of habitual criminals.

575B. Where a person is convicted of an indictable offence committed after the passing of this Part and subsequently the offender admits that he is or is found by a jury or a judge to be a habitual criminal, and the court passes a sentence upon the said offender, the court, if it is of the opinion that, by reason of his criminal habits and mode of life, it is expedient for the protection of the public, may pass a further sentence ordering that he be detained in a prison for an indeterminate period and such detention is hereinafter referred to as preventive detention and the person on whom such a sentence is passed shall be deemed for the purpose of this Part to be a habitual criminal.

When a person is found to be a habitual criminal.

575C. (1) A person shall not be found to be a habitual criminal unless the judge or jury as the case may be, finds on evidence,

(a) that since attaining the age of eighteen years he has at least three times previously to the conviction of the crime charged in the indictment, been convicted of an indictable offence for which he was liable to at

15. Paragraph *(c)* of section 446 at present reads as follows:—

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

(c) being armed with an offensive weapon or instrument robs, or assaults with intent to rob, any person."

The Court of Appeal of Ontario has quashed a conviction where the accused carried a black, carved wooden replica of an automatic pistol on the ground that it was not an offensive weapon within the definition as set out in subsection twenty-five of section two of the Act, which reads as follows:—

"(25) 'offensive weapon' or 'weapon' includes any gun or other firearm, or air-gun, or any part thereof, or any sword, sword blade, bayonet, pike, pike-head, spear, spear-head, dirk, dagger, knife, or other instrument intended for cutting or stabbing, or any metal knuckles, or other deadly or dangerous weapon, and any instrument or thing intended to be used as a weapon, and all ammunition which may be used with or for any weapon;"

16. This section is new. Its purpose is to make it an offence for anyone to tamper or interfere with fire extinguishers or equipment in or on any premises which would render it inoperable in the event of a fire.

17. Subsection (7) of section 544 at present reads as follows:—

"(7) Upon the written request of the owner or person in charge of any cattle so carried, which written request shall be separate and apart from any printed or other bill of lading or other railroad or shipping form, the time of confinement of such cattle may be extended to thirty-six hours where such cattle are carried on cars fitted with the necessary appliances and are, during such time, fed and watered without being unloaded."

This subsection has been redundant since 1921 when subsection (1) was amended to increase the statutory period from 28 hours to 36 hours.

18. This Part is new and makes provision for preventive detention of habitual criminals.

least five years' imprisonment, whether any such previous conviction was before or after the passing of this Part, and that he is leading persistently a criminal life; or

(b) that he has on a previous conviction been found to be a habitual criminal and sentenced to preventive detention.

Sufficient statement.

(2) In any indictment under this section it shall be sufficient, after charging the crime, to state that the offender is a habitual criminal.

Proceedings on crime first, then enquiry as to whether offender is a habitual criminal.

(3) In the proceedings on the indictment the offender shall in the first instance be arraigned only on so much of the indictment as charges the crime, and if on arraignment he pleads guilty or is found guilty by the judge or jury, as the case may be, unless he thereafter pleads guilty to being a habitual criminal, the judge or jury shall be charged to enquire whether or not he is a habitual criminal and in that case it shall not be necessary to swear the jury again.

Consent of Attorney-General of province required.

Notice.

(4) A person shall not be tried on a charge of being a habitual criminal unless

(a) the Attorney General of the province in which the accused is to be tried consents thereto;

(b) not less than seven days' notice has been given by the proper officer of the court by which the offender is to be tried and the notice to the offender shall specify the previous convictions and the other grounds upon which it is intended to found the charge.

Evidence of character and repute.

575D. Without prejudice to the right of the accused to tender evidence as to his character and repute, evidence of character and repute may, if the court thinks fit, be admitted on the question whether the accused is or is not leading persistently a criminal life.

Appeal.

575E. A person convicted and sentenced to preventive detention, may appeal against his conviction and sentence, and the provisions of the *Criminal Code* relating to an appeal from a conviction for an indictable offence shall be applicable thereto.

Residue of sentence may be commuted to sentence of preventive detention.

575F. Where a person has been sentenced, whether before or after the passing of this Part, to imprisonment of five years or upwards, and has been sentenced to preventive detention under this Part, the Crown may, at any time commute the whole or any part of the residue of the sentence to a sentence of preventive detention under this Part.

Sentence to take effect immediately.

575G. (1) The sentence of preventive detention shall take effect immediately on the conviction of a person on a charge that he is a habitual criminal.

Confinement in prison set apart.

(2) Persons undergoing preventive detention may be confined in a prison or part of a prison set apart for that purpose.

Disciplinary and reformative treatment.

(3) Persons undergoing preventive detention shall be subjected to such disciplinary and reformative treatment as may be prescribed by the prison regulations.

Minister of Justice to review conditions, etc.

575H. The Minister of Justice shall, once at least in every three years during which a person is detained in custody under a sentence of preventive detention, review the condition, history and circumstances of that person with a view to determining whether he should be placed out on licence, and if so, on what conditions."

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

Destruction or disposed of property seized.

"(3) The person issuing such order, or the justice before whom any person is taken by virtue of an order under this section, may direct that any money or securities for money so seized shall be forfeited, and that any other thing seized shall be destroyed or otherwise disposed of: Provided that

Proviso.

nothing shall be destroyed or disposed of pending any appeal or any proceeding in which the right of seizure is questioned or before the time within which such appeal or other proceeding may be taken has expired."

20. Section six hundred and ninety-six of the Act is repealed.

21. Subsection one of section six hundred and ninety-eight of the said Act is repealed and the following substituted therefor:—

Bail after committal.

"**698.** (1) In case of any offence other than treason or an offence punishable with death, or an offence under any of the sections seventy-six to eighty-six, inclusive, where the accused has been finally committed as herein provided, any judge of any superior or county court or a magistrate as defined by section seven hundred and seventy-one, having jurisdiction in the district or county within the limits of which the accused is confined, may, in his discretion, on application made to him for that purpose, order the accused to be admitted to bail on entering into a

Before a justice or magistrate Warrant.

recognizance with sufficient sureties before a justice or magistrate in such amount as the judge directs, and thereupon the justice shall issue a warrant of deliverance as hereinafter provided, and shall attach thereto the order of the judge or magistrate directing the admitting the accused to bail."

19. Subsection (3) of section 641 at presents reads as follows:—

"(3) The person issuing such order, or the justice before whom any person is taken by virtue of an order under this section, may direct that any money or securities for money so seized shall be forfeited *to the Crown for the public uses of Canada*, and that any other thing seized shall be destroyed or otherwise disposed of: Provided that nothing shall be destroyed or disposed of pending any appeal or any proceeding in which the right of seizure is questioned or before the time within which such appeal or other proceeding may be taken has expired."

The purpose of the amendment omitting the words "to the Crown for the public uses of Canada" is to have the final disposition of money seized either to the Crown in right of Canada or the Crown in right of the province as their interests may appear and as provided in section on thousand and thirty-six.

20. Section 696 provides that a justice may instead of committing the accused for trial remand him for trial and admit him to bail. In view of the amendment to section 698, this procedure is now considered unnecessary.

21. The insertion of the underlined words is intended to vest authority in a magistrate as well as a judge to grant bail with respect to certain offences.

22. Paragraph *(b)* of section seven hundred and fifty of the said Act, as enacted by section eighteen of chapter thirty of the statutes of 1939, is repealed and the following substituted therefor:—

Notice of appeal.

"*(b)* the applicant shall give notice of his intention to appeal by filing in the office of the clerk, or in the province of Alberta in the office, in the judicial or sub-judicial district in which the cause of the information or complaint arose, of the clerk or deputy clerk, of the court appealed to a notice in writing setting forth with reasonable certainty the conviction or order appealed against and the notice shall be served upon the respondent and the justice who tried the case, or, in the alternative, upon such person or persons as a judge of the court appealed to shall direct, and such service and filing shall be within thirty days of the making of the conviction or order complained of, or in the Northwest Territories within such further time not exceeding an additional thirty days, as a judge of the court appealed to may see fit to fix either before or after the expiration of the said thirty days."

Northwest Territories.

23. Paragraph *(c)* of section seven hundred and fifty of the said Act is repealed and the following substituted therefor:—

Applicant remains in custody or gives recognizance or makes deposit in court.

"*(c)* the appellant, if the appeal is from a conviction or order adjudging imprisonment, shall either remain in custody until the holding of the court to which the appeal is given, or shall within the time limited for filing a notice of intention to appeal, enter into a recognizance in form 51 with two sufficient sureties before a county judge, clerk of the peace or justice for the county in which such conviction or order has been made, conditioned personally to appear at the said court and try such appeal, and to abide the judgment of the court thereupon, and to pay such costs as are awarded by the court or enter into a recognizance so conditioned and make such cash deposit in lieu of sureties as the justice may determine; or if the appeal is from a conviction or order whereby a penalty or sum of money is adjudged to be paid, the appellant shall within the time limited for filing the notice of intention to appeal, in cases in which imprisonment upon default of payment is directed either remain in custody until the holding of the court to which the appeal is given, or enter into a recognizance in form 51 with two sufficient sureties as hereinbefore set out, or deposit with the justice making the conviction or order an amount sufficient to cover the sum so adjudged

22. Paragraph *(b)* of section 750 at present reads as follows:—

> "*(b)* the applicant shall give notice of his intention to appeal by filing in the office of the clerk, or in the province of Alberta in the office, in the judicial or subjudicial district in which the cause of the information or complaint arose, of the clerk or deputy clerk, of the court appealed to a notice in writing setting forth with reasonable certainty the conviction or order appealed against and the notice shall be served upon the respondent and the justice who tried the case, or, in the alternative, upon such person or persons as a judge of the court appealed to shall direct, and such service and filing shall be within *ten* days of the making of the conviction or order complained of, or *within such further time, not exceeding in the Northwest Territories an additional fifty days*, and elsewhere an additional twenty days, as a judge of the court appealed to may see fit to fix either before or after the expiration of the said ten days;"

The amendment increases the time within which a notice of appeal may be served in the provinces from ten to thirty days and reduces the time in the Northwest Territories from fifty days to whatever time not exceeding thirty days as the judge may direct.

23. Under this amendment the underlined words have been inserted to enable a person who has appealed from a conviction to enter into a recognizance requiring him to appear personally on his appeal, and to make a cash deposit as directed by the judge instead of obtaining two sufficient sureties.

to be paid, together with such further amount as such justice deems sufficient to cover the costs of the appeal; and, in cases in which imprisonment in default of payment is not directed, deposit with such justice an amount sufficient to cover the sum so adjudged to be paid, together with such further amount as such justice deems sufficient to cover the costs of the appeal; and upon such recognizance being entered into or deposit made the justice before whom such recognizance is entered into or deposit made shall liberate such person if in custody;"

24. The said Act is further amended by inserting immediately after section seven hundred and fifty-two thereof, the following as section seven hundred and fifty-two A:—

Appeal on ground involving question of law.

"**752A.** (1) Notwithstanding anything to the contrary contained in this Part, an appeal to the Court of Appeal, as defined in section one thousand and twelve, against any decision of the court under the provisions of section seven hundred and fifty-two with leave of the Court of Appeal or a judge thereof may be taken on any ground which involves a question of law alone.

Sections applicable.

(2) That the provisions of sections one thousand and twelve to one thousand and twenty-one, both inclusive, shall *mutatis mutandis* in so far as the same are applicable, apply to an appeal under this section.

Effect and enforcement of decision.

(3) The decision of the Court of Appeal shall have the same effect and may be enforced in the same manner as if it had been made by a justice at the hearing."

25. Subsection one of section seven hundred and fifty-seven of the said Act is repealed and the following substituted therefor:—

Conviction, etc., to be transmitted to appeal court.

"**757.** Every justice before whom any person is summarily tried, shall transmit the conviction or order and all other material in his possession in connection with the case to the court to which the appeal is by this Part given, in and for the district, county or place wherein the offence is alleged to have been committed, before the time when an appeal from such conviction or order may be heard, there to be kept by the proper officer among the records of the court."

26. Subsection one of section seven hundred and sixty-two of the said Act is repealed and the following substituted therefor:—

Recognizance by applicant for a case.

"**762.** (1) The appellant at the time of making such application, and before a case is stated and delivered to him by the justice, shall, in every instance, enter into a recognizance before such justice or some other justice exercising

24. This section is new. The object of the amendment is to permit appeals from convictions involving questions of law.

25. The underlined words are new. The purpose of the amendment is to assure that on the hearing of an appeal all papers pertaining to the case are available to the court appealed to.

26. The underlined words are new. The object of the amendment is to allow an appellant, instead of entering into a recognizance, to make a cash deposit pending the result of the appeal.

the same jurisdiction, with or without surety or sureties, and in such sum as to the justice seems meet, conditioned to prosecute his appeal without delay, and to submit to the judgment of the court and pay such costs as are awarded by the same, or in lieu of furnishing sureties make such cash deposit as the justice may determine; and the appellant shall, at the same time, and before he shall be entitled to have the case delivered to him, pay to the justice such fees as he is entitled to."

27. Section seven hundred and seventy of this Act is repealed and the following substituted therefor:—

Fees.

"**770.** The fees mentioned in the following tariff and no others shall be and constitute the fees to be taken on proceedings before justices under this Part.

(A) Fees to be taken by Justices of the Peace or their Clerks.

1.	Information or Complaint	$1.00
2.	Warrant or Summons	0.50
3.	Warrant where Summons issued in first instance.	0.30
4.	Each necessary copy of Summons or Warrant...	0.30
5.	Each Summons or Warrant to or for a witness or witnesses. (Only one Summons on each side to be charged for in each case, which may contain any number of names, except where the justice considers that the justice of the case requires it, additional Summonses may be issued and charged for)	0.50
6.	Information for Warrant for witness and Warrant	1.00
7.	Each necessary copy of Summons or Warrant for witness	0.20
8.	For every Recognizance	1.00
9.	For hearing and determining case	1.00
10.	If case lasts over two hours	2.00
11.	Where one justice alone cannot lawfully hear and determine the case the same fee for hearing and determining to be allowed to the associate justice.	
12.	For each Warrant of Distress	1.00
13.	For each commitment	0.50
14.	For making up record of conviction or order where the same is ordered to be returned to sessions or on certiorari	1.00
But in all cases which admit of a summary proceeding before a single justice and wherein no higher penalty than $20 can be imposed, there shall be charged for the record of conviction not more than		0.50

27. The present section, which sets out the costs and fees that may be taken by justices, clerks, constables, witnesses and interpreters in summary conviction matters under Part XV of this Act, has become obsolete.

15.	For copy of any other paper connected with any case, and the minutes of the same is demanded, per folio of 100 words	$0.10	
16.	For every bill of costs when demanded to be made out in detail	0.20	5
	(Items 15 and 16 to be chargeable only when there has been an adjudication.)		
17.	Attending to remand prisoner	1.00	
18.	Attending to arrange bail	1.00	

(B) Constables' Fees.

1.	Arrest of each individual upon a Warrant or arresting without a Warrant an individual who is subsequently convicted or committed for trial	1.50	10
2.	Serving Summons or Subpoena	0.50	
3.	Mileage to serve Summons, Subpoena or to make an arrest, going and returning, per mile (if no public conveyance is available reasonable livery charges to be allowed.)	0.20	15
4.	Mileage when service cannot be effected, upon proof of due diligence, one way	0.20	20
5.	Returning with prisoner after arrest to bring same before a magistrate or justice for preliminary hearing or trial where the magistrate or justice is not at place where warrant was handed constable, and where the journey is of necessity over a different route than that travelled to make the arrest, per mile one way.	0.20	25
6.	Taking prisoner to gaol on remand or committal, one way, per mile (if no public conveyance is available reasonable livery charges to be allowed.)	0.20	30
	(Not payable if this is return journey from taking prisoner before justice double mileage not being chargeable.)		
7.	Attending magistrate or justices on summary trials, or on examination of prisoners charged with crime for each day necessarily employed, only one day's fees on any number of cases	2.00	35
8.	Serving Distress Warrant, and returning same	1.50	
9.	Advertising under Distress Warrant	1.50	40
10.	Travelling to make distress, or to search for goods to make distress, when no goods are found, one way per mile	0.35	
11.	Appraisements, whether by one appraiser or more, two cents in the dollar on the value of the goods.		45

12. Catalogue sale and commission and delivery of goods—five cents in the dollar on the net produce of the goods.

(C) WITNESSES' FEES.

1. Each day attending trial	$3.00
2. Mileage travelled to attend trial (one way) per mile	0.20

(D) INTERPRETER'S FEES.

1. Each half day attending trial	2.50
2. Actual living expenses when away from ordinary place of residence, not exceeding $5.00 per day.	
3. Mileage the same as witnesses."	

28. All that part of subsection one of section eight hundred and twenty-seven of the said Act preceding paragraph *(a)* thereof is repealed and the following substituted therefor:—

Arraignment.

"**827.** (1) The judge or the prosecuting officer, as the case may be, shall state to the prisoner"

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

Manslaughter or reckless driving.

"(3) Upon a charge of manslaughter arising out of the operation of a motor vehicle the jury, and in the province of Alberta a judge having jurisdiction and sitting without a jury, if satisfied that the accused is not guilty of manslaughter but is guilty of an offence under subsection six of section two hundred and eighty-five may find him guilty of that offence and such conviction shall be a bar to further prosecution for any offence arising out of the same facts."

30. (1) Section one thousand and twenty-three of the said Act is amended by inserting immediately after subsection one thereof the following:—

Appeal where acquittal is set aside.

"(2) Any person whose acquittal has been set aside may appeal to the Supreme Court of Canada against the setting aside of such acquittal on any ground of appeal which involves a question of law alone; and any person who was tried jointly with such acquitted person, and whose conviction was sustained by the Court of Appeal, may appeal to the Supreme Court of Canada against the sustaining of such conviction on like grounds."

28. Subsection (1) of section 827 at present reads as follows:—

"827. The judge, *having first obtained the depositions on which the prisoner was so committed, if any*, or the prosecuting officer, as the case may be, shall state to the prisoner,"

The words in italics above have been struck out to enable the judge to deal promptly with the case and avoid the delay incidental to obtaining the depositions.

29. Subsection (3) of section 951 at present reads as follows:—

"(3) Upon a charge of manslaughter arising out of the operation of a motor vehicle the jury, if *they are* satisfied that the accused is not guilty of manslaughter but is guilty of an offence under subsection six of section two hundred and eighty-five may find him guilty of that offence, and such conviction shall be a bar to further prosecution for any offence arising out of the same facts."

The words in italics above have been dropped as redundant. The amended subsection with the insertion of the underlined words vests in a judge sitting without a jury in the province of Alberta the same jurisdiction as vested in a judge with a jury in other provinces.

30. The purpose of this amendment is to remove subsection three of section ten hundred and twenty-five, as enacted by section seventeen of chapter fifty-six of the statutes of 1935, from that section and place it without change in section ten hundred and twenty-three.

Renumbering.

(2) Subsections two and three of section ten hundred and twenty-three, as enacted by section sixteen of chapter fifty-six of the statutes of 1935, are renumbered as subsections three and four respectively.

Subsection repealed.

31. Subsection three of section one thousand and twenty-five of the said Act, as enacted by section seventeen of chapter fifty-six of the statutes of 1935, is repealed.

32. That the said Act be amended by inserting immediately after section one thousand and thirty-five thereof, the following as section one thousand and thirty-five A:—

Reduction of imprisonment on part payment of sum adjudged to be paid.

"**1035A.** (1) Where a term of imprisonment is imposed by any court in respect of the non-payment of any sum of money, that term shall, upon payment of a part of such sum, be reduced by a number of days bearing as nearly as possible the same proportion to the total number of days in the term as the sum paid bears to the sum in respect of non-payment of which the imprisonment is imposed:

Proviso.

Provided that, in reckoning the number of days by which any term of imprisonment would be reduced under this section, the first day of imprisonment shall not be taken into account.

To whom payment made.

(2) Payment may be made to the person having lawful custody of the prisoner, or to such other person as the Attorney General of the province where the prisoner was convicted may direct.

Minimum which can be accepted.

(3) No amount tendered in part payment of the said sum shall be accepted unless it is the amount required to secure one day's reduction of sentence, or some multiple thereof; and when a warrant of distress or commitment has been issued, no part payment shall be accepted until the fee, if any, payable for such warrant has been discharged.

Money paid to registrar, etc.

(4) The person to whom payment is made shall pay the money so received forthwith to the registrar of the Superior Court or clerk of the court of the county in which the conviction was made or to such other person as the Attorney General of the province in which the prisoner was convicted may direct.

Determination of reduction.

(5) The person to whom payment is made shall upon receipt thereof immediately determine the number of days by which the term of imprisonment is reduced, and forthwith, in case a warrant of distress or commitment has been issued, notify the appropriate police officer or warden or governor of the prison, as the case may require, of such payment or reduction.

Amount applied firstly towards payment of costs. Secondly.

(6) Unless the order adjudging the payment of the whole sum otherwise directs, the amount received shall be applied, firstly, towards the payment in full or in part of any costs which may have been ordered to be paid by the prisoner; secondly, towards the payment in full or in part of any

31. This subsection has been placed as subsection two in section ten hundred and twenty-three.

32. This section is new. The object of the amendment is to provide that where a term of imprisonment is imposed with respect to non-payment of a fine, the term may be reduced proportionately in consideration of payment of any part of the fine.

Thirdly.

damages or compensation which may have been ordered to be paid by the prisoner; and, thirdly, towards payment of any fine."

33. Paragraphs *(a)*, *(b)* and *(c)* of section one thousand and fifty-six of the said Act are repealed and the following substituted therefor:—

Where other sentence at same sittings, to penitentiary.

"*(a)* when any one is sentenced to imprisonment in a penitentiary, and at the same sittings or term of the court trying him is sentenced for one or more other offences to a term or terms of imprisonment less than two years each, he may be sentenced for such shorter terms to imprisonment in the same penitentiary; and

Or if term in penitentiary running.

(b) when any one is sentenced for any offence who is, at the date of such sentence, serving a term of imprisonment in a penitentiary for another offence, he may be sentenced for a term shorter than two years to imprisonment in the same penitentiary;

If serving term of imprisonment in place of confinement other than a penitentiary.

(c) when any one is sentenced to imprisonment in a penitentiary who is, at the date of such sentence, serving a term of imprisonment in a common gaol or in some lawful prison or place of confinement other than a penitentiary, unless it is otherwise directed by statute, he shall, instead of being returned to the common gaol or other prison or place of confinement, be forthwith sent to the penitentiary, there to serve the remainder of the unexpired portion of the term he was serving at the date of such sentence;

Inprisonment in common gaol in Manitoba and British Columbia.

(d) in the province of Manitoba and the province of British Columbia any one sentenced to imprisonment for a term of less than two years may be sentenced to any one of the common gaols in the province, unless a special prison is prescribed by law."

"**34.** Subsection one of section ten hundred and eighty-one of the said Act is repealed and the following substituted therefor:—

Suspension of sentence by court when imprisonment not more than two years.

"**1081.** (1) In any case in which a person is convicted before any court of any offence punishable with not more than two years' inprisonment, and no previous conviction is proved against him, if it appears to the court before which he is so convicted or the Court of Appeal, that, regard being had to the age, character, and antecedents of the offender, to the trivial nature of the offence, and to any extenuating circumstances under which the offence was committed, it is expedient that the offender be released on probation of good conduct, the court may, instead of sentencing him at once to any punishment, direct that he be released on his entering into a recognizance, with or without sureties, and during such period as the court directs, to appear and receive judgment when called upon, and in the meantime to keep the peace and be of good behaviour."

33. Section 1056 at present reads as follows:—

"**1056.** Every one who is sentenced to imprisonment for a term less than two years shall, if no other place is expressly mentioned, be sentenced to imprisonment in the common gaol of the district, county or place in which the sentence is pronounced, or if there is no common gaol there, then in that common gaol which is nearest to such locality, or in some lawful prison or place of confinement, other than a penitentiary, in which the sentence of imprisonment may be lawfully executed: Provided that,

(a) when any one is sentenced to imprisonment in a penitentiary, and at the same sittings or term of the court trying him is sentenced for one or more other offences to a term or terms of imprisonment less than two years each, he may be sentenced for such shorter terms to imprisonment in the same penitentiary, *such sentences to take effect from the termination of his other sentence; and*

(b) when any one is sentenced for any offence who is, at the date of such sentence, serving a term of imprisonment in a penitentiary for another offence, he may be sentenced for a term shorter than two years to imprisonment in the same penitentiary, *such sentence to take effect from the termination of his existing sentence or sentences;*

(c) in the province of Manitoba and the province of British Columbia any one sentenced to imprisonment for a term of less than two years may be sentenced to any one of the common gaols in the province, unless a special prison is prescribed by law."

The words in italics above have been struck out.

The amendments shown as paragraphs *(a)* and *(b)* permit of a sentence of less than two years being served in the penitentiary and, if directed, concurrently with the penitentiary sentence.

The amendment shown as paragraph *(c)* provides that a convict who, when sentenced to the penitentiary, is undergoing sentence in a common gaol shall serve the remainder of his sentence to the common goal in a penitentiary.

34. The underlined words are intended to give jurisdiction to a Court of Appeal to release an offender on probation of good conduct.

Subsection (1) of section 1081 at present reads as follows:—

"**1081.** In any case in which a person is convicted before any court of any offence punishable with not more than two years' imprisonment, and no previous conviction is proved against him, if it appears to the court before which he is so convicted, that, regard being had to the age, character, and antecedents of the offender, to the trivial nature of the offence, and to any extenuating circumstances under which the offence was committed, it is expedient that the offender be released on probation of good conduct, the court may, instead of sentencing him at once to any punishment, direct that he be released on his entering into a recognizance, with or without sureties, and during such period as the court directs, to appear and receive judgment when called upon, and in the meantime to keep the peace and be of good behaviour."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 377.

An Act to amend the Prisons and Reformatories Act.

First reading, June 27, 1947.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 377.

An Act to amend the Prisons and Reformatories Act.

R.S., c. 163; 1928, c. 41; 1931, c. 46.

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

1. Subsection one of section ninety-two of the *Prisons and Reformatories Act*, chapter one hundred and sixty-three of the Revised Statutes of Canada, 1927, is amended by adding at the end of paragraph *(b)* thereof the following subparagraph:—

Reformatory institution.

"(v) The Nova Scotia School for Boys."

2. Subsection four of section ninety-two of the said Act is repealed and the following substituted therefor:—

Reformatories for Roman Catholic and Protestant children, respectively.

"(4) Girls of the Protestant faith shall be sentenced to the Maritime Home for Girls at Truro and girls of the Roman Catholic faith shall be sentenced to the Good Shepherd Industrial Refuge at Halifax. Boys of the Protestant faith shall be sentenced to the Halifax Industrial School at Halifax or the Nova Scotia School for Boys and boys of the Roman Catholic faith shall be sentenced to St. Patrick's Home at Halifax or to the Nova Scotia School for Boys."

3. Section ninety-two of the said Act is further amended by adding thereto the following subsection:—

Transfer of boys from one institution to another.

"(14) The Attorney General for Nova Scotia may order the person in charge of any reformatory institution to transfer any boy detained therein pursuant to this section to any other reformatory institution to which a boy may be sentenced under this section: Provided that no boy of the Protestant faith shall be transferred to St. Patrick's Home and that no boy of the Roman Catholic faith shall be transferred to the Halifax Industrial School. Such order shall be sufficient authority to the persons in charge of such

Proviso.

EXPLANATORY NOTES.

1. By chapter 9 of the Statutes of Nova Scotia, 1947, the Nova Scotia School for Boys has been established. At present Protestant boys are sent to the Halifax Industrial School and this school will soon close down. The Nova Scotia School for Boys will be non-denominational, and all convicted Protestant boys will be sent to this institution. It will also have special facilities for the accommodation of cases which cannot by reason of incorrigibility or proneness to escape be accommodated either at the Halifax Industrial School or the St. Patrick's Home. The purpose of this amendment is to add the Nova Scotia School for Boys to the institutions included under "Reformatory Institutions".

2. This amendment is consequential.

3. The purpose of this amendment is to authorize the Attorney General of Nova Scotia to transfer boys from the Halifax Industrial School and the St. Patrick's Home to the Nova Scotia School for Boys, or to transfer boys to such institutions as may be best suited to their particular case.

reformatory institutions and their agents to transfer such boy and detain him according to the exigencies of his sentence and this section and he shall be deemed to have been sentenced to the reformatory institution to which he has been so transferred."

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 396.

An Act to amend The Veterans Business and Professional Loans Act.

First reading, June 30, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 396.

An Act to amend The Veterans Business and Professional Loans Act.

1946, c. 69.

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

1. Paragraph *(e)* of section two of *The Veterans Business and Professional Loans Act*, chapter sixty-nine of the statutes of 1946, is repealed and the following substituted therefor:—

"guaranteed loan".

"*(e)* 'guaranteed loan' means a loan that complies with all the requirements of paragraphs *(a)* to *(m)*, inclusive, of subsection one of section three of this Act;"

2. (1) Paragraph *(a)* of subsection one of section three of the said Act is amended by adding thereto the following subparagraph:—

Guaranteed loans.

"(v) for the making of a payment by a veteran into the funds of a partnership of which he is a partner to enable the partnership to undertake the purchase or repair of machinery, tools, instruments, or other equipment, for use in the partnership business, or the construction, repair, or alteration of or making of additions to any building or structure used or to be used in carrying on the partnership business or for any other purpose as prescribed which may be deemed to benefit the partnership business;"

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

Idem.

"*(d)* the sum of the principal amount of loan, the amount of any loan applied for by the veteran and concurred in by the Minister of Veterans Affairs or his authorized representative, and the amount of any guaranteed

Explanatory Notes.

The purposes of these amendments to *The Veterans' Business and Professional Loans Act* are:—

(a) To enable a guaranteed loan to be made to a veteran who is already established in a partnership business for expenditure by the partnership;

(b) To enable a veteran to include as part or all of his cash requirements under the Act, moneys expended by him in connection with his business between the date of assent to the Bill and the date of proclamation of the Act;

(c) To extend the provisions regarding security; and

(d) To correct certain clerical errors.

1. To correct a clerical error. The underlined letter *(m)* reads *(n)* in the Act.

2. (1) New. Section 3 (1) *(a)* now reads:—

"*(a)* the application stated that the loan was required by the veteran for any of the following purposes:—

(i) the purchase of a business;

(ii) the purchase or repair of machinery, tools, instruments or other equipment for his business;

(iii) the construction, repair or alteration of or making of additions to any building or structure used or to be used in the carrying on of his business;

(iv) any purpose as prescribed which may be deemed to benefit his business;"

The addition of the proposed subparagraph (v) would carry into effect the first of the purposes of this Bill noted above. Guaranteed loans are already available to enable a veteran to buy into an existing partnership or to provide capital for a new partnership if the partnership business is to be the main occupation of the veteran and he intends to participate actively in that business.

(2) The underlined words are implied in the Act but it is desirable to remove any ambiguity.

loan previously made to the veteran as disclosed in the application of the veteran or of which the bank had other knowledge, did not exceed the sum of three thousand dollars;"

Expenditure by veteran between Sept. 1, 1946, and Jan. 15, 1947.

(3) Section three of the said Act is amended by adding thereto the following subsection:—

"(3) Where a veteran establishes in the manner prescribed by the regulations, that, between the first day of September, nineteen hundred and forty-six, and the fifteenth day of January, nineteen hundred and forty-seven, inclusive, he made an expenditure for any purpose specified in paragraph *(a)* of subsection one of section three of this Act, the amount so expended shall, if the veteran makes application for a loan to which this Act applies, be deemed for the purposes of paragraph *(e)* of the said subsection one to be part of the total expenditure proposed by the veteran for the purpose stated in the application."

3. (1) Paragraph *(c)* of subsection one of section seven of the said Act is repealed and the following substituted therefor:—

Regulations.

"*(c)* to prescribe any purpose in addition to the purposes mentioned in subparagraphs (i), (ii) and (iii) of paragraph *(a)* of subsection one of section three, of this Act which may be deemed to benefit a veteran's business or any purpose in addition to those specified in subparagraph (v) of the said paragraph *(a)* which may be deemed to benefit the business of a partnership in which a veteran is a partner;"

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

Idem.

"*(h)* to provide, notwithstanding anything to the contrary contained in this Act, that in the event of an impending default in the repayment of a guaranteed loan, the bank may, with the approval of the borrower, alter or revise any of the terms of the guaranteed loan or any document connected therewith, so long as any such alteration or revision does not increase the rate of interest as specified in paragraph *(g)* of subsection one of section three of this Act;"

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

1944-45, c. 30.
Bank security.

"**8.** (1) Notwithstanding anything contained in *The Bank Act* or any other statute, if a bank makes a guaranteed loan in respect of which it is required by regulation to take security on real or personal, immovable or movable property, the bank may at the time of making the loan take as security for the repayment thereof and the payment of interest thereon,

(3) New. It is a condition of a guaranteed loan that:—

"*(e)* the principal amount of the loan did not exceed two-thirds of the proposed total expenditure by the veteran for the purpose stated in the application."

By enabling a veteran to include as part of his proposed total expenditure, expenditures made by him during the specified period in connection with his business, the proposed subsection carries into effect the second of the purposes of this Bill noted above.

3. (1) Section 7 of the Act empowers the Governor in Council to make regulations for any purpose for which regulations are contemplated by the Act and, generally, for carrying the purposes and provisions of the Act into effect. The proposed addition to paragraph *(c)* of subsection (1) of section 7 of the Act empowers the Governor in Council to prescribe additional purposes for which loans may be made under the provisions of subparagraph (v) which it is proposed by this Bill to add to paragraph *(a)* of subsection (1) of section 3.

(2) To correct a clerical error. The underlined words read "authorized" and "authorization" respectively in the Act.

4. Extension of the banks' powers to include the taking of security on personal and movable property in respect of which all or part of the proceeds of a guaranteed loan are to be expended is desirable in order to facilitate the making of loans to veterans for the purchase of such property by providing additional insurance against loss to the banks and the Government.

(a) a mortgage or hypothec upon real or personal, immovable or movable property in respect of which all or part of the proceeds of the guaranteed loan are to be expended; or

(b) an assignment of the rights and interest of a purchaser under

(i) agreement for sale of real or personal, immovable or movable property; or

(ii) lien or conditional sale contract for personal, or movable property

in respect of which all or part of the proceeds of the guaranteed loan are to be expended.

Same rights as to security as under *The Bank Act*.

(2) A bank shall have and may exercise, in respect of any mortgage, hypothec, or assignment taken under this Act and the real or personal, immovable or movable property affected thereby, all rights and powers that it would have or might exercise if the mortgage, hypothec, or assignment had been taken by the bank by way of additional security under *The Bank Act*."

1944-45, c. 30.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 410.

An Act to establish a Benevolent Fund from Army Canteen and other Service Funds.

First reading, July 2, 1947.

THE MINISTER OF NATIONAL DEFENCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 410.

An Act to establish a Benevolent Fund from Army Canteen and other Service Funds.

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 citedas *The Army Benevolent Fund Act, 1947.*

Definitions.

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

"Board."

(a) "Board" means the Army Benevolent Fund Board;

"Fund."

(b) "Fund" means the Army Benevolent Fund;

"Minister."

(c) "Minister" means the Minister of Veterans Affairs;

"Veteran."

(d) "veteran" means a person who was on active service in the military forces of Canada during World War II; and

"World War II".

(e) "World War II" means the war that commenced in September, nineteen hundred and thirty-nine.

Special account.

3. (1) There shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund.

Amounts credited to Fund.

(2) There shall be credited to the Fund all amounts now credited to the following accounts in the Consolidated Revenue Fund,

(a) the account known as The Central Trust Fund of the Army, Navy and Air Force Canteens and continued pursuant to an Order of the Governor in Council dated the eighteenth day of September nineteen hundred and forty-six (P.C. 68/3910); and

(b) the account known as The Canadian Army Benefit Fund as constituted pursuant to an Order of the Governor in Council dated the twenty-seventh day of April, nineteen hundred and forty-four (P.C. 75/3088).

Idem.

(3) There shall be credited to the Fund the sum of two hundred and eighty-five thousand one hundred and sixty-one dollars and fifty-five cents received in respect of the sale of "Kitchen By-Products Overseas" and deposited to the credit of the Receiver General pursuant to Regulation sixty-nine of the "Rules for the Management of Messes and Canteens, Canadian Army, 1942."

Idem.

(4) The following shall be paid or transferred to the Receiver General of Canada and credited to the Fund

(a) all moneys and securities now held by, in the name of, or on account of The President, Regimental Funds' Board, Department of National Defence, including, without restricting the generality of the foregoing, all moneys and securities paid or transferred to him in respect of regimental, mess, canteen or other unit funds of Canadian Army active units that have been disbanded except such moneys as are required to discharge liabilities chargeable against such funds and as are required to repay to units and formations of the Canadian Army Reserve Force, or units of the pre-war Permanent Force, loans or gifts made by them or their non-permanent active militia counterparts to units or formations placed on active service;

(b) all moneys that, under an Order of the Governor in Council dated the eighteenth day of September, nineteen hundred and forty-six (P.C. 68/3910) were required to be deposited with the Receiver General of Canada by certain auxiliary service organizations to be held as trust moneys in "The Central Trust Fund of the Army, Navy and Air Force Canteens" including, without limiting the generality of the foregoing, all profits that the Young Men's Christian Association, the Salvation Army, the Knights of Columbus, the Canadian Legion War Services Inc., and the Young Womens' Christian Association were, by agreement with His Majesty, required to pay for the benefit of members and former members of the armed forces; except an amount sufficient to discharge liabilities chargeable against such profits;

(c) all moneys and securities that by military Orders, Rules or Regulations are required to be paid to the President, Regimental Funds' Board, Department of National Defence as or in respect of regimental, mess, canteen or other unit funds upon a Canadian Army active unit being disbanded;

(d) all moneys received from Navy, Army and Air Force Institutes of the United Kingdom in respect of the distribution of profits from their operations during World War II;

(e) all moneys received from the Government of the United Kingdom in respect of the distribution of profits from the operation of troop ships' canteens during World War II; and

(f) any money designated by the Governor in Council for the purpose of this Act as having been received in respect of the profits from the operation of army messes or canteens or other activities, the profits of which should be used for the purposes of this Act.

Moneys in Fund the property of His Majesty.

(5) All moneys and securities required by this section to be paid or transferred to the Receiver General of Canada are hereby declared to be and to have been the property of His Majesty in right of Canada and may be recovered by action on behalf of His Majesty in the Exchequer Court of Canada.

Securities to be held.

(6) Where Dominion of Canada Bonds or other securities are transferred to or recovered by the Receiver General of Canada under this section, they shall be held for the account of the Fund until maturity or until the Board directs that they be sold.

Interest on Fund.

(7) The Receiver General shall credit the Fund with interest at the rate of two and one-half per centum per annum, semi-annually on the minimum monthly balances to the credit of the Fund.

Held in trust by His Majesty.

(8) All amounts credited to the Fund shall be deemed to have been received by His Majesty in trust for the purposes of this Act.

The Army Benevolent Fund Board.

4. (1) There shall be constituted a Board to be called "The Army Benevolent Fund Board" consisting of five members appointed by the Governor in Council of whom one shall have been nominated by the Canadian Legion of the British Empire Service League and one by the National Council of Veterans Associations in Canada. No member of the Board shall hold or occupy a position in the public service of Canada.

Tenure of office.

(2) The members of the Board shall be appointed for a term of four years: Provided that of the members first appointed one shall be appointed for a term of six years, two for a term of four years each and two for a term of two years each.

Re-appointment.

(3) A member is, upon the expiration of his term of office, eligible for re-appointment.

Filling vacancy.

(4) Upon a vacancy in the membership of the Board occurring by reason of the expiration of the term of office of a member or otherwise, a new member shall be appointed in the same manner as the member previously holding that office.

Chairman. (5) One member of the Board shall be designated by the Governor in Council as Chairman.

Quorum. (6) Three members are a quorum.

Voting. (7) Each member has one vote and if, in any case, the number of votes are equal, the Chairman has an additional vote.

Head office. (8) The head office of the Board shall be at the City of Ottawa.

Removal. (9) The Governor in Council may remove a member of the Board for cause.

Not agent of His Majesty. (10) The Board is not an agent of His Majesty and its officers and employees are not part of the public service.

Provincial committees. **5.** (1) The Board shall establish a committee for each province, one for the United Kingdom and one for the United States; and it may constitute a committee for the Yukon Territory and a committee for the Mackenzie River District of the Northwest Territories.

Members. (2) Each committee shall consist of three members, one of whom shall be appointed by the Board and shall be the Chairman of the committee and two of whom shall be appointed, after consultation with veterans organizations, by the Chairman of the committee with the approval of the Board.

Tenure of office. (3) Each member of a committee shall be appointed for a term of four years and be eligible for re-appointment.

Filling vacancy. (4) Upon a vacancy in the membership of a committee occurring by reason of the expiration of the term of office of a member or otherwise, a new member shall be appointed in the same manner as the member previously holding that office.

Sub-committees. **6.** (1) The Board may, upon the recommendation of a committee, establish one or more subcommittees to function within a prescribed area.

Members. (2) A subcommittee shall consist of such number of members appointed for such periods of time as shall be determined by the Board.

Chairman. (3) One member of each subcommittee shall be appointed by the committee and shall be Chairman and the other members of the subcommittee shall be appointed by the Chairman thereof.

Filling vacancy. (4) Upon a vacancy in the membership of a sub-committee occurring by reason of the expiration of the term of office of a member or otherwise, a new member shall be appointed in the same manner as the member previously holding that office.

Members serve without salary. **7.** Members of the Board and of committees shall serve without salary or other remuneration but a member may, in the discretion of the Board, be paid a *per diem* allowance

in an amount to be fixed by the Board for days while in attendance at meetings of the Board or committee, respectively, and while travelling from or returning to his place of residence and his actual travelling expenses while travelling in the performance of his duties under this Act.

Expenses.

Secretary.

8. (1) The Board shall appoint a veteran as secretary to the Board at an annual salary not exceeding six thousand five hundred dollars and may appoint such other officers, clerks and employees as may be required on such terms and conditions as it deems expedient: Provided that where there is available a qualified veteran to fill any position preference in appointment shall be given such veteran.

Proviso.

Expenses.

(2) The Board may incur such expenses as it considers necessary for carrying out this Act; and expenses, including salaries, shall be paid out of the Fund.

(3) The Board is authorized to incur and pay expenses of and incidental to the operation of the Act, out of the Fund.

Payments out of Fund.

9. (1) There shall be paid out of the Fund to or for the benefit of veterans or their dependents or the widows or children of deceased veterans such amounts as the Board may from time to time determine.

Governing principles.

(2) The Board shall be governed by the following principles,

(a) plans shall be formulated on the assumption that there will be prospective beneficiaries for fifty years from the establishment of the Fund;

(b) no grant is to be made by way of relief of want from the Fund where adequate relief is, at the time of the application, available from Dominion, Provincial or municipal governmental sources;

(c) where grants are made to assist in the education of dependents of veterans or of children of deceased veterans, bursaries shall be granted contingent on continued need and satisfactory progress and not as competitive scholarships based on academic standing; and

(d) amounts paid out of the Fund are not recoverable, unless obtained by fraud or misrepresentation.

Jurisdiction of committees and sub-committees.

10. (1) A committee or subcommittee established under this Act shall, under the general control and supervision of the Board and within its territorial area, receive and investigate applications for assistance and approve or refuse them.

Approved applications by committee.

(2) Where a committee approves an application for assistance not exceeding three hundred dollars, it may grant the assistance without reference to the Board and for

this purpose advances may be made to the committee out of the Fund in such amounts and in such manner as the Board may direct.

By subcommittee.

(3) Where a subcommittee approves an application for assistance not exceeding fifty dollars, it may grant the assistance without reference to the Board or committee and for this purpose advances may be made to the subcommittee out of the Fund in such amounts and in such manner as the Board may direct.

Audit.

11. (1) The Auditor General shall examine, annually, the accounts of the Board and shall examine accounts of committees quarterly.

Auditor's reports.

(2) The reports of the Auditor General shall be submitted to the Board.

Regulations.

12. (1) The Board may make regulations prescribing the manner in which its business or the business of a committee or a subcommittee shall be carried on and generally for carrying out this Act.

Laid before Parliament.

(2) Regulations shall, when made, be published in the *Canada Gazette* and a copy thereof forwarded to the Minister who shall lay the same before Parliament forthwith if Parliament is in session or within fifteen days of the commencement of the next session of Parliament.

Annual report.

13. The Board shall, as soon as practicable after the thirty-first day of March in each year, and in any event, within three months thereof, prepare and submit to the Minister an annual report of its affairs and operations during the twelve month period ending on that day; and the Minister shall forthwith lay the report before Parliament if Parliament is in session or within fifteen days of the commencement of the next session of Parliament.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 411.

An Act to authorize the Government of Canada to enter into Agreements with the Governments of the Provinces pursuant to which, in return for compensation, the Provinces agree to refrain from levying certain taxes for a limited period.

First reading, July 2, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 411.

An Act to authorize the Government of Canada to enter into Agreements with the Governments of the Provinces pursuant to which, in return for compensation, the Provinces agree to refrain from levying certain taxes for a limited period.

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

Short title.

1. This Act may be cited as *The Dominion-Provincial Tax Rental Agreements Act, 1947.*

INTERPRETATION.

Definitions. "agreement."

2. (1) In this Act, unless the context otherwise requires,

(a) "agreement" means an agreement entered into under subsection one of section three of this Act and includes any amending agreement entered into under subsection three of the said section;

"statutory subsidies."

(b) "statutory subsidies" means the subsidies payable to any province, with which an agreement has been entered into, under any of the following enactments:—

(i) *The British North America Acts, 1867 to 1946,* and Orders in Council thereunder;

1900, c. 7.

(ii) An Act respecting the construction of a Branch Railway from Charlottetown to Murray Harbour, chapter seven of the statutes of 1900;

1912, c. 32.

(iii) *The Manitoba Boundaries Extension Act, 1912;*

1912, c. 42.

(iv) *The Prince Edward Island Subsidy Act, 1912;*

R.S., c. 192.

(v) *The Provincial Subsidies Act;*

1930, c. 3.

(vi) *The Alberta Natural Resources Act;*

1930, c. 37.

(vii) *The Railway Belt and Peace River Block Act;*

1930, c. 29.

(viii) *The Manitoba Natural Resources Act;*

1930, c. 41.

(ix) *The Saskatchewan Natural Resources Act;* and

1942-43, c. 15.

(x) *The Maritime Provinces Additional Subsidies Act, 1942;* and

'value of gross national product."

(c) "value of gross national product" in any year means the total value at market prices of all goods and services produced in Canada in the said year for the use of consumers or for inclusion in new capital and equipment, as estimated by the Dominion Statistician by adding together the shares of that total value which represent wages, salaries, incomes received in kind, incomes of individual enterprise, rents, interest, taxes, depreciation, profits, and other forms of income, and by such other methods as are generally recognized as the accepted statistical techniques for estimating the said value.

Population how determined.

(2) For the purposes of an agreement the population of a Province or of Canada for any year in which a census thereof was taken means the said population as ascertained by the census, and for any other year means the said population as estimated by the Dominion Statistician in such manner as may be agreed upon.

AGREEMENTS.

Minister of Finance may enter into agreements with provinces.

3. (1) The Minister of Finance, with the approval of the Governor in Council may, on behalf of the Government of Canada, enter into an agreement with the Government of any of the Provinces of Canada to provide, in accordance with and subject to such terms and conditions as may be so approved, that the Government of Canada will pay compensation, not exceeding the amount hereinafter authorized, to the Government of the Province if the Government of the Province and the municipalities in that Province,—

(a) refrain from levying personal income taxes, corporation income taxes and corporation taxes as defined in the agreement in respect of the period of five years commencing on the first day of January, nineteen hundred and forty-seven, and ending on the thirty-first day of December, nineteen hundred and fifty-one, or any lesser period ending on the said thirty-first day of December; and

(b) refrain from levying succession duties as defined in the agreement in respect of successions or transmissions consequent upon, or on property passing upon any death occurring during the period of five years commencing on the first day of April, nineteen hundred and forty-seven, and ending on the thirty-first day of March, nineteen hundred and fifty-two, or any lesser period ending on the said thirty-first day of March.

Further provisions.

(2) Notwithstanding anything contained in subsection one of this section, an agreement may provide that the Government of the Province may,

(a) levy or empower a municipality to levy income tax or corporation income tax on income earned during the whole or any part of the period mentioned in paragraph *(a)* of subsection one derived from mining operations or on income so earned derived from logging operations as defined in the agreement;

(b) impose corporation income tax, in such manner as may be agreed upon, at a rate of five per centum on income of corporations earned during the whole or any part of the period mentioned in paragraph *(a)* of subsection one attributable to their operations in that Province, but in such case provision shall be made in the agreement that there be deducted from the amount of compensation otherwise payable to the Government of the Province, an amount not less than the amount of the corporation income tax assessed and collected by or on behalf of the Government of the Province in respect of the said income of the said period or part thereof; and

(c) impose succession duties in respect of deaths occuring during the whole or any part of the period mentioned in paragraph *(b)* of subsection one but in such case provision shall be made in the agreement that there be deducted from the amount of compensation otherwise payable to the Government of the Province, an amount not less than the amount allowed by the Government of Canada as a deduction from succession duties imposed by the Government of Canada on successions consequent upon the deaths of persons occurring during the said period or part thereof, in respect of succession duties paid to the Government of the Province on successions or transmissions consequent upon, or on property passing upon the said deaths.

Terms or conditions may be amended.

(3) The Minister of Finance, with the approval of the Governor in Council may, on behalf of the Government of Canada, enter into an agreement, not inconsistent with the provisions of this Act, amending the terms or conditions of an agreement.

Compensation payable.

4. (1) Subject to subsection two of section three of this Act, the compensation payable by the Government of Canada to the Government of a Province under an agreement shall be an annual amount payable in respect of each of the fiscal years in respect of which the agreement is entered into, which annual amount shall not exceed the amount by which

(a) the guaranteed minimum annual amount herein fixed for that Province or,

(b) the adjusted annual amount calculated as hereinafter provided with reference to the said guaranteed minimum annual amount for that Province,

whichever is greater, exceeds the amount payable by the Government of Canada to the Government of that Province in respect of statutory subsidies during the fiscal year in respect of which the annual amount of compensation is payable.

Limitation.

(2) The amount of compensation payable by the Government of Canada to the Government of a Province under an agreement in respect of a part of a year shall not exceed that proportion of the amount that would have been payable in respect of the whole of the year, if the agreement had been entered into with respect to the whole of the year, that the part of the year is of the whole of the said year.

Guaranteed minimum annual amount.

(3) The guaranteed minimum annual amount of compensation payable under an agreement with the Government of a Province shall not exceed the respective amounts and in respect to the several named Provinces, as follows:—

Alberta	$ 14,227,882
British Columbia	18,120,124
Manitoba	13,540,038
New Brunswick	8,773,420
Nova Scotia	10,870,140
Ontario	67,158,027
Prince Edward Island	2,100,000
Quebec	56,382,127
Saskatchewan	15,291,490.

Adjusted annual amount.

(4) The adjusted annual amount payable under an agreement with the Government of any Province shall not exceed the amount that is the average of amounts for each of the three calendar years immediately preceding the fiscal year in respect of which payment is to be made, the amount for each such calendar year being the greater of the two following amounts, namely,—

(a) the guaranteed minimum annual amount for that Province fixed herein or

(b) the amount that is the product of the guaranteed minimum annual amount for that Province, multiplied by the product obtained by multiplying

(i) the ratio that the value of the gross national product per capita in that calendar year bears to the said value in the calendar year nineteen hundred and forty-two

by

(ii) the ratio that the population of that Province for the calendar year bears to the said population for the calendar year nineteen hundred and forty-two,

the said ratios to be computed as provided in the agreement.

Additional payments.

5. An agreement may provide that, in addition to any other amount payable thereunder, there will be paid to the Government of a Province that was a party to a wartime tax agreement entered into under *The Dominion-Provincial Taxation Agreement Act, 1942*, which wartime tax agreement terminated prior to the thirty-first day of March, nineteen hundred and forty-seven, additional payments in respect of the period beginning on the day following the termination of the wartime tax agreement and ending on the said thirty-first day of March, in an aggregate amount not exceeding the proportion of the guaranteed minimum annual amount for that Province fixed herein that is the same as the proportion that the number of months between the date of termination of the wartime tax agreement and the said thirty-first day of March, is of twelve.

1942-43, c. 13.

Corporation Income Tax Collection Agreements.

Agreement respecting collection of corporation and income taxes by employees of Canada.

6. (1) Notwithstanding anything contained in the *Income War Tax Act*, the Minister of National Revenue may with the approval of the Governor in Council, on behalf of the Government of Canada, enter into an agreement on such terms and conditions as may be agreed upon, with a Minister of the Crown in the Government of a Province that has entered into an agreement under subsection one of section three, to provide for the collection by officers and employees of Canada, without charge to the Government of the Province, of corporation income taxes mentioned in paragraph *(b)* of subsection two of section three of this Act levied by the Government of the Province.

Collection on account of both in certain ratio.

(2) An agreement entered into under this section may provide that a payment collected by officers and employees of Canada from a corporation on account of tax on income of the corporation of any taxation year in respect of which it is liable to tax under the *Income War Tax Act* and under legislation enacted by the Government of a Province as provided by an agreement entered into under subsection one of section three of this Act, either on account of tax under the said Act or on account of tax under the said legislation, shall as between the Government of Canada and the Government of the Province be deemed to be paid on account of both of the said taxes in the ratio which the tax finally assessed therefor under the said Act bears to the tax finally assessed therefor under the said legislation, irrespective of whether the corporation appropriated the payment to either tax in whole or in part.

R.S. c. 97.

Payments to provinces.

(3) Any amounts collected by officers and employees of Canada pursuant to this section under legislation enacted by the Government of the Province, shall be paid to the Government of the Province on whose behalf the moneys were collected at such times and under such terms and conditions as may be agreed upon.

SHARE OF INCOME TAX ON SPECIFIED CORPORATIONS.

Payments respecting Income Tax on specified corporations.

7. (1) Subject to the provisions of this section, the Minister of Finance may, at such time or times as he may determine, pay to the Government of each Province, amounts hereinafter specified, in respect of income tax collected from corporations whose main business is the distribution to or generation for distribution to the public of electrical energy, gas or steam in respect of income of the corporations derived from the said distribution or generation in the province to which payment is made during the whole or any part of the period commencing on the first day of January, nineteen hundred and forty-seven, and ending on the thirty-first day of December, nineteen hundred and fifty-one.

Limitation.

(2) The amount that may be paid by the Minister of Finance under this section in respect of income tax collected on income of any taxation year of a corporation shall not exceed the amount remaining after deducting from such amount as is determined by the Minister of National Revenue to be one-half of the said tax collected on that part of the said income that was derived from distribution to or generation for distribution to the public of electrical energy, gas or steam in the Province to which payment is made, the following amounts:—

(a) the amount by which any royalties and rentals of a class that were payable by the corporation on the twenty-fourth day of June, nineteen hundred and forty, paid by the corporation to the Government of the Province during the taxation year, exceed the amount that would have been so payable during that taxation year if the rates in force on that date were in force during the taxation year;

(b) the amount of any other royalties and rentals paid by the corporation to the said Government during the said taxation year; and

(c) the amount of all taxes and fees paid by the corporation to the Government of the Province or to a municipality in the Province during the said taxation year that in the opinion of the Minister of National Revenue are attributable to the distribution to or generation for distribution to the public by the corporation of electrical energy, gas or steam, and of all taxes or fees imposed on the use or consumption of electrical energy,

gas or steam collected by the corporation during the taxation year on behalf of the said Government or of a municipality: Provided that there shall not be required to be deducted under this paragraph any amount in respect of

Proviso.

(i) taxes on net income or gross revenues or receipts of the corporation levied by the Province or a municipality in accordance with the terms of an agreement entered into under section three of this Act between the Government of the Province and the Government of Canada, or

(ii) any other taxes or fees (not including taxes on net income or gross revenues or receipts of the corporation or on use or consumption aforesaid collected as aforesaid) that may be levied by a province or municipality under the terms of any agreement entered into under the said section three between the Government of any Province and the Government of Canada.

Discretion of Minister.

(3) The Minister of National Revenue may, for the purposes of this section, determine whether the main business of a corporation is the distribution to or generation for distribution to the public of electrical energy, gas or steam and the proportion of the income of corporation in any taxation year that is derived from such distribution or generation in any Province.

Certain distribution and generation not included.

(4) For the purposes of this section distribution to or generation for distribution to the public by a corporation of electrical energy, gas or steam does not include distribution or generation for distribution to,

(a) another corporation controlled by the first mentioned corporation;

(b) another corporation that controls the first mentioned corporation; or

(c) another corporation that is controlled by persons who control the first mentioned corporation.

Proportionate amounts payable.

(5) Where part only of a taxation year of a corporation falls within the period mentioned in this section, the amount payable in respect of that part of the taxation year shall be that proportion of the amount that might be payable for the whole of the taxation year computed in accordance with the preceding subsections of this section, that the number of days in the said part of the taxation year is of the number of days in the taxation year.

(6) For the purposes of this section, a person is deemed to control a corporation if he owns more than fifty per centum of the shares of the corporation that have full voting rights in all circumstances.

APPROPRIATION.

Amount payable a charge upon Consolidated Revenue Fund.

8. (1) The amount payable to the Government of any Province pursuant to an agreement or that may be payable under section seven of this Act, shall be a charge upon the Consolidated Revenue Fund of Canada and may be paid out of any unappropriated moneys forming part thereof at such time and in such manner as may be set out in the agreement or otherwise as the Minister of Finance may determine.

Payments under section 5.

(2) Any payment made under the authority of section five of this Act shall be accounted for and charged as an expenditure during the fiscal year ending on the thirty-first day of March, nineteen hundred and forty-seven.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 412.

An Act to provide Superannuation Benefits for Senior Appointees of the Department of External Affairs serving outside Canada.

First reading, July 3, 1947.

THE SECRETARY OF STATE FOR EXTERNAL AFFAIRS.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 412.

An Act to provide Superannuation Benefits for Senior Appointees of the Department of External Affairs serving outside 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 Diplomatic Service (Special) Superannuation Act.*

Definition. "Public Official."

2. In this Act the expression "Public Official" means an Ambassador, Minister, High Commissioner or Consul General of Canada to another country and such other person of comparable status serving in another country in the public service of Canada as the Governor in Council may designate, and the expression "Public Office" has a corresponding meaning.

"Public Office."

Pension to Public Official.

3. (1) The Governor in Council, upon the retirement or resignation of a Public Official who has served as such for not less than five years and

(a) has attained the age of sixty-five years or

(b) is afflicted with a permanent infirmity disabling him from the due execution of his office

and who, immediately prior to his appointment to a Public Office was not a contributor under the *Civil Service Superannuation Act*, may grant to him a pension for his life in accordance with the provisions of subsection two of this section.

R.S., c. 24.

Amount.

(2) The pension to be granted to a Public Official shall

(a) where he served in a Public Office for not less than five years but less than ten years, be fifteen-fiftieths of his average salary;

(b) where he served in a Public Office for not less than ten years but less than twenty years, be the aggregate of

(i) twenty-five fiftieths of his average salary and

(ii) one-fiftieth of his average salary multiplied by the number of years of his service in the Public Office in excess of ten; or

(c) where he served in a Public Office for not less than twenty years, be thirty-five fiftieths of his average salary.

"average salary."

(3) In this section the expression "average salary" means the average of the salary received by the Public Official during the last ten years of his service in a Public Office or, where he served less than ten years in a Public Office, the average of the salary received by him during his entire service in a Public Office.

Public Officials' contribution, R.S., c. 24.

4. Every Public Official who is not a contributor under the *Civil Service Superannuation Act* shall, by reservation from his salary, contribute six per centum of his salary to the Consolidated Revenue Fund, but no such contribution shall be made in respect of a period of service in excess of thirty-five years.

Former contributor under C.S. Superannuation Act to continue to be such a contributor.

5. (1) A person who immediately prior to his appointment to a Public Office was a contributor under the *Civil Service Superannuation Act*, shall continue while a Public Official to be a contributor under the *Civil Service Superannuation Act;* and, for the purposes of the *Civil Service Superannuation Act*, his service as a Public Official shall be counted as service in the civil service and he, his widow, children or other dependents, if any, or his legal representatives, may be granted the respective allowances or gratuities provided by the *Civil Service Superannuation Act.*

Former civil servant retired assigned to position in civil service.

R.S., c. 22.

(2) Where a person who was a civil servant immediately before his appointment to a Public Office is retired from such Public Office he may, in accordance with regulations made under the *Civil Service Act*, be assigned to a position in the civil service as nearly as may be of the same class from which he was so retired or for which he is qualified, or in the alternative, be granted the same allowance or gratuity under the *Civil Service Superannuation Act* as he might have been granted if he were retired in like circumstances from a position in the civil service.

Former civil servant or "employee" benefits preserved.

R.S., c. 22.

(3) A Public Official who immediately prior to his appointment to a Public Office, held a position in the civil service or was an "employee" within the meaning of the *Civil Service Act*, shall retain and be eligible to receive all the benefits, except salary as a civil servant, that he would have been eligible to receive had he remained under that Act.

5. (1) See note opposite clause eleven.

Person in public service immediately prior to Public Office not under C.S. Superannuation Act.

6. (1) A person who immediately prior to his appointment to a Public Office was employed in the public service of Canada and was in receipt of a salary therefor but was not a contributor under the *Civil Service Superannuation Act* or who immediately prior to his appointment to a Public Office was a judge of a superior, district or country court in Canada, may for the purposes of this Act, count the whole or any part of his service in such public service or as such judge (in this section called "prior service") as service in a Public Office, if within one year after his appointment to the Public Office or within one year after the commencement of this Act he elects to contribute under this Act in respect of his prior service.

Election.

Election to contribute under Act may count "prior service."

(2) A person may count his service in a Public Office prior to the commencement of this Act (in this section called "prior service") as service in a Public Office for the purposes of this Act if, within one year after the commencement of this Act, he elects to contribute under this Act in respect of such prior service.

Contribution *re* whole of prior service.

(3) The contribution required under this section in respect of the whole of the prior service of a Public Official shall be the lesser of

(a) an amount equal to that which he would have contributed had he during the said prior service made contributions under this Act upon his actual salary from His Majesty during that period; or

(b) six per centum of the salary that he would have received during that period if he had been paid throughout at the same rate as he is paid immediately after his appointment to a Public Office;

together with simple interest at the rate of four per centum per annum up to the time of his election and the contribution required in respect of any part of the said prior service shall be that proportion of the said amount which the said part is of the whole of the said service.

Contribution in one sum or by instalments.

(4) A contribution made under this section may be made in one sum or by instalments of equivalent value payable by reservation from salary or otherwise for life or for a period of years or for life, whichever is the shorter, the said instalments to be computed on such basis as to mortality and rate of interest as the Governor in Council may by regulation prescribe.

Retirement before instalments paid in full.

(5) Where a Public Official who is contributing by instalments in respect of prior service under this section resigns or is retired before payment of the said instalments in full he shall be deemed to have contributed in respect of the said service for which he elected to contribute and the remaining instalments shall be reserved out of any pension payable under this Act.

Prior service for which pension paid not to be counted.

(6) Notwithstanding anything in this section, no person shall for the purposes of this Act be entitled to count as service in a Public Office any prior service in respect of which he is receiving a pension or annuity under any other Act of the Parliament of Canada.

Where G. in C. may declare amount of salary.

7. In the case of a Public Official who was employed in the public service of Canada immediately prior to his appointment to a Public Office, the Governor in Council may from time to time declare that for all purposes of this Act and of the *Civil Service Superannuation Act* the salary of such Public Official shall be such amount as the Governor in Council considers he would have received if he had remained in the position in the public service of Canada, that he held at the time of his appointment to a Public Office but where such Public Official is in receipt of a salary and a living allowance the amount so declared shall at no time exceed the aggregate of such salary and living allowance.

Public Official not contributor under C.S. Superannuation Act not electing.

8. (1) If a Public Official who is not a contributor under the *Civil Service Superannuation Act* elects in writing within six months after the commencement of this Act or after his appointment to a Public Office, to accept a pension authorized by this section the Governor in Council may, in lieu of the pension authorized by any other section of this Act, grant to him a pension equal to two-thirds of the pension that the Governor in Council might but for his election have granted to him pursuant to the provisions of this Act other than this section.

Pension to wife of pensioner.

(2) The Governor in Council may grant to the wife of a Public Official to whom a pension is granted under subsection one of this section a pension equal to one-half of the pension granted to the Public Official to commence with the first payment of the pension to the Public Official and to continue thenceforth during her natural life.

Pension to widow.

(3) Where a Public Official who has made an election under subsection one of this section dies while holding office as such the Governor in Council may grant to his widow a pension equal to one-half of the pension that the Governor in Council might have granted to the Public Official if he had resigned immediately before his death.

Election irrevocable.

(4) An election made pursuant to this section is irrevocable.

Pension to wife or widow cease on re-marriage.

(5) A pension granted to the wife or widow of a Public Official pursuant to this section shall cease on the re-marriage of the pensioner.

Pensioner employed in public service salary reduced by amount of pension.

9. If a person who is granted a pension under this Act is employed in the public service of Canada or is appointed a judge of a superior, district or county court in Canada, his salary shall be reduced by the amount of such pension.

Pensions payable out of C.R.F.

10. (1) The pensions payable under this Act shall be paid out of any moneys forming part of the Consolidated Revenue Fund of Canada.

Pro rata.

(2) For any period less than a year the pensions shall be paid *pro rata.*

Monthly instalments.

(3) The pensions shall be paid by monthly instalments.

Repeal. R.S., c. 65.

11. Subsections three and four of section four of the *Department of External Affairs Act*, as enacted by section one of chapter twenty-four of the statutes of 1942-43, are repealed.

11. The subsections to be repealed at present read as follows:—

"(3) Notwithstanding anything in the *Civil Service Superannuation Act*, or any other Act of the Parliament of Canada, a civil servant, who at any time after the first day of January 1938 has been or is appointed by His Majesty the King as a diplomatic or consular representative, and who at the time of such appointment was or is a contributor under the provisions of the *Civil Service Superannuation Act*, shall continue to be a contributor under the said Act; his service in virtue of an appointment as aforesaid shall be counted as service in the Civil Service for the purposes of the *Civil Service Superannuation Act*, and he, his widow and children or other dependents, if any, shall be eligible to receive the respective allowances or gratuities provided by the said Act, and in the event of his being retired from office for any reason other than that of misconduct, he shall be eligible for appointment to a position in the public service for which he may be qualified, or, in the alternative, to receive the same benefits under the *Civil Service Superannuation Act* as if his office or position had been abolished.

(4) In order to qualify to receive any of the benefits under subsection three of this section, a civil servant, appointed as aforesaid, shall, on or before the thirty-first day of December, 1942, provide for the payment to the Receiver General of Canada of an amount equivalent to the contributions which he would have made from his salary had he continued to be a contributor under the *Civil Service Superannuation Act*, between the date of his appointment as aforesaid and the date when contributions are first made pursuant to the provisions hereof, or until he ceases to hold office, as the case may be: Provided that where a civil servant appointed as aforesaid has died or dies before commencing to pay contributions pursuant to the provisions of this Act, such payment may be made by his estate or by his widow."

The above provisions are covered by sub-clause one of clause five of the present Bill.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 413.

An Act to amend the Civil Service Act.

First reading, July 3, 1947.

THE SECRETARY OF STATE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

88200

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 413.

An Act to amend the Civil Service Act.

R.S., c. 22; 1929, c. 38; 1932, c. 40; 1938, c. 7.

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

1. (1) Section two of the *Civil Service Act*, chapter twenty-two of the Revised Statutes of Canada, 1927, is amended by deleting paragraph *(f)* thereof and adding thereto the following paragraphs:—

Definitions.

"member of the Women's Royal Naval Services."

"*(f)* 'member of the Women's Royal Naval Services' means a person who

(i) enrolled in the Women's Royal Naval Service;

(ii) enrolled in Queen Alexandra's Royal Naval Nursing Service or the reserve therefor; or

(iii) enrolled as a medical or dental practitioner employed with the Medical Branch or Dental Branch of the Royal Navy with naval status for general service;

"veteran."

"*(g)* 'veteran' means a person who

(i) during World War I, was on active service overseas in the military forces or who served on the high seas in a seagoing ship of war in the naval forces of His Majesty or of any of the Allies of His Majesty, and who has left such service with an honourable record or has been honourably discharged;

(ii) during World War II was on active service

(A) in the naval, military or air forces of His Majesty or any of His Majesty's Allies and at the commencement of his active service was domiciled in Canada, or

(B) in the naval, military or air forces of Canada, and, not being domiciled in Canada at the commencement of his active service, is a Canadian Citizen,

and who, in the course of such service, performed duties outside of the Western Hemisphere, or on the high seas in a ship or other vessel service in which was, at the time he performed those duties, classed

Explanatory Notes

1. (1) In this section definitions have been added with a view to providing a basis upon which persons may be deemed "veterans" for the purpose of the "Veterans' Preference" in the matter of appointment to the Civil Service. The Veterans' Preference is at present authorized by section 29 of the *Civil Service Act*, Orders in Council passed under the *War Measures Act* and *The National Emergency Transitional Powers Act, 1945*, and chapters 34, 64 and 66 of the statutes of 1946 relating to the Women's Royal Naval Services, the South African Military Nursing Service, Special Operators certified by the Under Secretary of State for External Affairs, and Auxiliary Services Supervisors, respectively.

(f) This definition is based on that appearing in section 2 of the Act relating to the Women's Royal Naval Services.

(g) (i) This definition refers to World War I and is based on Section 29 of the present *Civil Service Act.*

(ii, iii, iv, v) These definitions refer to World War II. The test in all cases is service outside the Western Hemisphere, and domicile in Canada at the time of becoming a member of the force or service concerned, except that a person who enlisted in the naval, military or air forces of Canada and is a Canadian Citizen need not have been domiciled in Canada at the date of enlistment.

To arrive at a uniform basis in this regard it has been necessary to make some changes in existing legislation. The requirement for "service outside Canada" in the case of the Women's Royal Naval Services and the South African Military Nursing Service, has been altered to "service outside the Western Hemisphere"; the Special Operators are now required to be "domiciled in Canada" at the date of enrolment, rather than "resident in Canada"; Auxiliary Services Supervisors are required to be "domiciled in Canada" at the commencement of service, whereas previously there was neither requirement for "domicile" nor "residence".

as "sea time" for the purpose of the advancement of naval ratings, or which would have been so classed had the ship or other vessel been in the service of the naval forces of Canada;

(iii) during World War II served as a member of the Women's Royal Naval Services or as a member of the South African Military Nursing Service outside of the Western Hemisphere and who, at the commencement of her service during World War II, was domiciled in Canada;

(iv) has been certified by the Under Secretary of State for External Affairs as having been enrolled in Canada by United Kingdom authorities for special duty during World War II in war areas outside of the Western Hemisphere, and who served outside of the Western Hemisphere, and at the time of his enrolment was domiciled in Canada;

(v) during World War II served outside of the Western Hemisphere with the naval, military or air forces of His Majesty raised in Canada as a 'representative of Canadian Legion War Services Inc., The National Council of the Young Men's Christian Associations of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services,' and who was authorized so to serve by the appropriate naval, military or air force authority and who, at the commencement of his service with those forces during World War II, was domiciled in Canada;

but, notwithstanding anything contained in this paragraph, does not include a person who

(vi) served outside of the Western Hemisphere or on the high seas only in that he was a passenger in an aircraft, ship or other vessel, or only in that he underwent a limited period of training in an aircraft, ship or other vessel incidental to a program of instruction; or

(vii) by reason of his misconduct, since the tenth day of September, nineteen hundred and thirty-nine, ceased to serve in the naval, military or air forces of His Majesty or of any of His Majesty's Allies, or to be a member of the Women's Royal Naval Services or the South African Military Nursing Service, or to be enrolled for the special duty mentioned in this paragraph or to serve with the forces as a representative of Canadian Legion War Services Inc., The National Council of the Young Men's Christian Associations of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services;

(vi) These exceptions to the Veterans' Preference are now provided by Orders in Council P.C. 16/1647 of March 9, 1945, and P.C. 30/7500 as amended by P.C. 19/3727 of September 5, 1946.

(vii) This subparagraph provides that persons who have received a dishonorable discharge or the equivalent thereof are not veterans for the purpose of the Veterans' Preference in the matter of appointment to the Civil Service.

"Western Hemisphere."

"(h) 'Western Hemisphere' means the continents of North and South America, the islands adjacent thereto and the territorial waters thereof, including Newfoundland, Bermuda and the West Indies, but excluding Greenland, Iceland and the Aleutian Islands;

"widow of a veteran."

"(i) 'widow of a veteran' means the widow of a person who, being a veteran, died from causes arising during the service by virtue of which he became a veteran;

"World War I."

"(j) 'World War I' means the war declared by His Majesty on the fourth day of August, nineteen hundred and fourteen, against the Empire of Germany and subsequently, against other powers;

"World War II."

"(k) 'World War II' means the war declared by His Majesty on the tenth day of September, nineteen hundred and thirty-nine, against the German Reich and subsequently against Italy, Finland, Hungary, Rumania and Japan."

(2) Section two of the said Act is further amended by adding thereto the following subsection:—

Termination of World War II as respects a veteran.

"(2) For the purpose of determining whether a person is a veteran, World War II shall be deemed to have terminated

"(a) in respect of service in connection with operations in the European and Mediterranean Theatres of War, on the eighth day of May, nineteen hundred and forty-five; and

(b) in respect of service in connection with operations in the Pacific Theatre of War on the fifteenth day of August, nineteen hundred and forty-five."

2. Subsection six of section three of the said Act is repealed and the following substituted therefor:—

Salaries of Chairman and commissioners.

"(6) There shall be paid out of the Consolidated Revenue Fund of Canada to the chairman, a salary of ten thousand dollars and to each of the other commissioners a salary of eight thousand dollars per annum."

3. (1) Section fifteen of the said Act, as amended by section three of chapter forty of the statutes of 1932, is repealed and the following substituted therefor:—

Pay of temporary employees outside of Ottawa.

"**15.** Notwithstanding section thirteen of this Act,

(a) when a temporary employee is required in Canada outside of the City of Ottawa, if the minimum rate of compensation prescribed for the class in which the position is classified is less than the prevailing rate of pay for similar work incident to the position in the place or locality where the work is required to be performed, the Commission may engage a temporary employee at such prevailing rate instead of at the minimum rate prescribed for such class if the said prevailing rate does not exceed the maximum rate prescribed for the class in which the position is classified;

(h) This definition is now provided in *The War Service Grants Act.*

(i) This extends the Veterans' Preference to certain widows of veterans and is based on section 29 of the present *Civil Service Act.*

(j) This definition is based on section 2 *(f)* of the present *Civil Service Act.*

(k) New definition.

(2) This carries forward from the provisions of the Orders in Council a date of termination for World War II, in connection with entitlement to the Veterans' Preference.

2. This provides increases in rates of compensation as recommended in the Report of the Royal Commission on Administrative Classifications in the Public Service. (Gordon Report). The present statutory salaries are seven thousand and six thousand dollars, respectively.

3. The new paragraph *(a)* replaces subsection (2) without substantial change. Paragraph *(b)* is new.

The repealed section reads:—

"**15.** (1) The rate of compensation for a temporary employee appointed after the tenth day of November, one thousand nine hundred and nineteen, shall be the minimum rate of the class to which his position is assigned.

(2) In the case of temporary employees required in Canada outside the City of Ottawa, if such minimum rate be less than the prevailing rate of pay for the work incident to the position in the place or locality where the work is required to be performed, the Commission may engage a temporary employee at such prevailing rate instead of the minimum rate, if the said prevailing rate does not exceed the maximum rate of the class in which the position is classified.

(3) No temporary employee shall be deemed to be eligible to receive any increase of compensation under the provisions of this Act."

Pay of permanent employee formerly a temporary.

(b) when a temporary employee becomes permanently employed in the civil service, his rate of compensation shall not, by reason only of his appointment as a permanent employee, be required to be fixed below the rate of compensation which he received in the position in which he was temporarily employed immediately prior to becoming permanently employed."

Coming into force.

(2) Subsection one of this section shall be deemed to have come into force on the twenty-ninth day of March, nineteen hundred and forty-seven.

Officers, clerks or employees in the Prime Minister's office.

4. (1) Subsection two of section seventeen of the said Act is amended by adding thereto the following:

"or to any officer, clerk or employee on leave of absence while performing duties in the office of the Prime Minister, of such salary as may be fixed by the Governor in Council."

Coming into force.

(2) Subsection one of this section shall be deemed to have come into force on the twenty-ninth day of March, nineteen hundred and forty-seven, and the payment of any salary that may be fixed by reason of the said subsection may be authorized with effect on and after that day.

5. Section twenty-eight of the said Act is repealed and the following substituted therefor:—

Appointments of veterans who were permanent civil servants.

"**28.** A person who was permanently employed in the civil service and who resigned therefrom in order to undertake service by virtue of which he is a veteran, may apply to the Commission to be re-instated in the civil service, and the Commission shall thereupon place his name on the list of eligible persons for the class of position from which he resigned, or for any other position for which he may have qualified, in the order, as respects other persons, provided by the regulations of the Commission, and his salary on appointment shall be the salary he was receiving at the time of his resignation, or the minimum salary of the class in which the position is classified, whichever be the higher."

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

List of competitors eligible for appointment

"**29.** (1) Immediately after each examination, the Commission shall prepare a list of the competitors eligible for appointment as a result of that examination and shall cause the list to be published in the *Canada Gazette*.

Order of merit.

(2) In preparing the list mentioned in this section, the Commission shall place the competitors who have, by the examination, been shown to possess the necessary qualifica-

4. The purpose of this amendment is to enable the continued employment in the Prime Minister's Office on a temporary basis of certain permanent civil servants appointed under special provisions in effect during the war period.

5. The provisions of this section have been extended to veterans of World War II.

6. Section 29 at present reads:—

"**29.** (1) Immediately after each examination a list of the successful competitors in the case of a competitive examination, and of successful candidates in order of merit in other examinations, shall be made out and published in the *Canada Gazette*.

(2) The Commission shall prepare and maintain a special list of persons in receipt of pensions by reason of their services in the war who

(a) have from causes attributable to such service lost capacity for physical exertion to an extent which makes them unfit efficiently to pursue the avocations which they were pursuing before the war;

(b) have not been successfully re-established in some other avocation; and

(c) desire to be placed on such list.

(3) The Commission shall obtain as full particulars of each person on such special list, including particulars of his age, education, physical and mental condition, resources and responsibilities, as it is possible to obtain from all available records.

(4) In all examinations for entrance into the civil service the persons named on such special list who are found to possess the necessary qualifications shall be named, in the order of merit, on the list of successful candidates above all other candidates;

tions, on the list in accordance with the following provisions:—

(a) those who are in receipt of a pension

(i) by reason of their service in World War I, or

(ii) by reason of their service only in World War II, and who at the commencement of such service were domiciled in Canada,

who have from causes attributable to such service lost capacity for physical exertion to an extent which makes them unfit efficiently to pursue the avocations which they were pursuing before the war, and who have not been successfully re-established in some other avocation, shall be placed, in order of merit, ahead of other competitors;

(b) those who are veterans and who do not come within the provisions of paragraph *(a)* of this subsection, or who are widows of veterans, shall be placed, in order of merit, on the list immediately following the competitors, if any, mentioned in paragraph *(a)* of this subsection;

(c) those who do not come within the provisions of paragraphs *(a)* or *(b)* of this subsection shall be placed, in order of merit, on the list following those competitors mentioned in paragraph *(b)* of this subsection, but if there are no such competitors, then following the competitors, if any, mentioned in paragraph *(a)* of this subsection."

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

Where age limit and physical requirements not to apply.

"**30.** The provisions of any statute or regulation prescribing the age limit and physical requirements with respect to any appointment in the civil service shall not apply to any person who is mentioned in paragraph *(a)* of subsection two of section twenty-nine of this Act or who is a veteran, if the Commission certifies that he is of such an age and in such a satisfactory physical condition that he is then able to perform the duties of the office and will probably be able to continue to do so for a reasonable period after his appointment."

8. Section forty-three of the said Act is repealed and the following sections substituted therefor:—

Oaths.

"**43.** (1) Every deputy head, officer, clerk and employee in the civil service, shall, before any salary is paid him, take and subscribe the oath of allegiance and the oath set out in Schedule A to this Act.

Before whom taken.

(2) Where a person is required to take and subscribe the oaths prescribed by this section he shall

(a) if he is resident in Ottawa, take and subscribe the oaths before the Clerk of the Privy Council or a person

and all other persons who have been on active service overseas in the military forces or who have served on the high seas in a seagoing ship of war in the naval forces of His Majesty, or of any of the allies of His Majesty, during the war, who have left such service with an honourable record or who have been honourably discharged, or when any persons who have served as aforesaid have died owing to such service, the widows of such persons, and who, in either case, obtain sufficient marks to pass such examinations, shall, irrespective of the marks they have obtained, be named in the order of merit, on the list of successful candidates next after any candidates who are on the special list mentioned in subsection two of this section and above all other candidates."

(a) This paragraph has been revised to provide, for incapacitated pensioners of World War II, the special disability preference now provided for pensioners of World War I.

(b), (c) These paragraphs provide the mechanical procedure to effect the Veterans' Preference in the matter of appointment to the Civil Service, whereby those persons entitled to the preference, who qualify at the examination, are placed in a preferred position on the eligible list. The procedure has not been altered, but the wording of the section has been revised for purposes of clarification.

7. The exemption from age limits and physical requirements provided by this section is extended to disability cases and veterans of World War II.

8. Section 43 at present reads as follows:—

"**43.** 1. Every deputy head, officer, clerk and employee *permanently employed* in the civil service, before any salary is paid him, shall take and subscribe the oath of allegiance and also the oath contained in Schedule A to this Act, *or such other oath as is provided by any other Act, in that behalf.*

2. *In the case of the Clerk of the Privy Council, and all officers, clerks and employees under him, and in the case of any officer, clerk or employee of whom the Governor in Council requires the same, there shall be added to the oath at the asterisks, in the form of the oath in the said Schedule A, the words contained in Schedule B to this Act.*"

3. The Clerk of the Privy Council shall take and subscribe the said oaths before the Governor General or some one *appointed by him* to administer *the same.*

4. In the case of persons residing or coming to reside at the city of Ottawa, the oaths shall be taken and subscribed before the Clerk of the Privy Council.

5. In other cases the oaths may be taken and subscribed before a *justice of the peace or other proper authority*, who shall forward the same to the Clerk of the Privy Council.

6. The Clerk of the Privy Council shall keep a register of all such oaths. 1918, c. 12, s. 31.

authorized by the Governor in Council to administer the oaths prescribed by this section, or

(b) if he is not resident in Ottawa, take and subscribe the oaths before a person authorized by the Governor in Council to administer the oaths prescribed by this section, and the oaths in writing so subscribed shall thereupon be forwarded to the Clerk of the Privy Council.

Clerk of the Privy Council.

(3) Notwithstanding anything in this section, the Clerk of the Privy Council shall take and subscribe the oaths prescribed by this section before the Governor General or a person authorized by the Governor in Council to administer the oaths to the Clerk of the Privy Council.

Register.

(4) The Clerk of the Privy Council shall keep a register of the oaths taken and subscribed in accordance with the provisions of this section."

Persons to administer oaths, etc.

43A. The Governor in Council may authorize any person to administer oaths and take and receive affidavits, declarations and affirmations for any of the purposes of this Act and of any regulation made thereunder."

Schedules A and B.

9. Schedules A and B to the said Act are repealed and the following substituted therefor:—

"SCHEDULE A.

OATH OF OFFICE AND SECRECY.

"I, (A.B.) solemnly and sincerely swear that I will faithfully and honestly fulfil the duties which devolve upon me by reason of my employment in the civil service and that I will not, without due authority in that behalf, disclose or make known any matter which comes to my knowledge by reason of such employment. So help me God."

Repeal. 1946, c. 34.

10. (1) Subparagraph (iv) of paragraph *(b)* of section three of *The Women's Royal Naval Services and the South African Military Nursing Service (Benefits) Act* is repealed.

Repeal. 1946, c. 64.

(2) Paragraph (*c*) of section three of *The Special Operators War Service Benefits Act* is repealed.

Repeal. 1946, c. 66.

(3) Paragraph (*d*) of section three of *The Supervisors War Service Benefits Act* is repealed.

The words "permanently employed" have been deleted from subsection (1) and the requirement to take and subscribe to an oath of secrecy added.

Subsection two above is repealed as the oath of secrecy must now be taken by all officers, clerks and employees.

Subsections four and five above have been combined in the new subsection two with the addition of the words underlined on the opposite page.

Subsection three is slightly reworded. There is no material change.

Subsection six above is renumbered four without any material change.

Section 43A is new.

9. Schedules A and B have been combined into a new Schedule A.

10. This section repeals provisions defining veterans for the purpose of entitlement to rights under existing statutes which become no longer necessary on the passing of this Act.

The paragraphs to be repealed read:—

The Women's Royal Naval Services and the South African Military Nursing Service (Benefits) Act

3. *(b)* * * * *

"(iv) 'has been on active service overseas in the military forces or has served on the high seas on a sea-going ship of war in the naval forces of His Majesty' as that expression is used in section twenty-nine of the *Civil Service Act*;"

The Special Operators War Service Benefits Act

3. "*(c)* for the purposes of the *Civil Service Act*, to have served on active service overseas with the naval, military or air forces of His Majesty;"

The Supervisors War Service Benefits Act

3. "*(d)* for the purposes of the *Civil Service Act*, to have served on active service overseas with the naval, military or air forces of His Majesty; and"

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 415.

An Act to amend the Civil Service Superannuation Act.

First reading, July 4, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

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3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 415.

An Act to amend the Civil Service Superannuation Act.

R.S., c.24; 1940, c. 27; 1944-45, c. 34.

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

Definitions.

1. (1) Paragraph *(b)* of section two of the *Civil Service Superannuation Act*, chapter twenty-four of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

"civil servant."

"*(b)* 'civil servant' means

(i) a permanent officer, clerk or employee in the Civil Service who is in receipt of a stated annual salary;

(ii) any other officer, clerk or employee in the Civil Service who is certified or determined pursuant to regulations made under this Act, or who is designated individually or as a member of a class by the Treasury Board, to be, for the purposes of this Act, a permanent officer, clerk or employee, and

(iii) an officer, clerk or employee in the Civil Service appointed for a fixed term of years designated individually or as a member of a class by the Treasury Board to be a civil servant for the purposes of this Act

if such permanent or other officer, clerk or employee

(iv) is in receipt of salary computed at an annual rate of at least six hundred dollars, and

(v) is required, during the hours or periods of his active employment, to devote his constant attention to the performance of the duties of his position and the conditions of whose employment for the period or periods of the year over which the employment extends preclude his engaging in any other substantially gainful service or occupation."

(2) The said section two is further amended by inserting therein immediately after paragraph *(e)* thereof the following paragraph:—

"forces."

"*(ee)* 'forces' means the naval, military or air forces of His Majesty or of any of the allies of His Majesty during World War I or World War II;"

Explanatory Notes.

1. (1) Subparagraph (iii) of paragraph *(b)* of section two is new. This provision is necessary in order to permit term employees to become contributors under the Act.

Paragraph *(b)* of section two of the Act presently provides:

"*(b)* 'civil servant' means any permanent officer, clerk or employee in the Civil Service who is in receipt of a stated annual salary and any other officer, clerk or employee in the Civil Service who is certified or determined pursuant to regulations made under this Act, or who is designated individually or as a member of a class by the Treasury Board under this Act, to be for the purpose of this Act a permanent officer, clerk or employee, if such permanent or other officer, clerk or employee,

(i) is in receipt of salary computed at an annual rate of at least six hundred dollars and

(ii) is required during the hours or periods of his active employment to devote his constant attention to the performance of the duties of his position and the conditions of whose employment for the period or periods of the year over which the employment extends preclude his engaging in any other substantially gainful service or occupation."

(2) New. "Forces" is not presently defined in the Act.

(3) The said section two is further amended by inserting therein immediately after paragraph *(g)* the following paragraphs:—

"misconduct."

"*(h)* 'misconduct' means wilful disobedience of the provisions of any statute or regulation governing the performance of official duties the breach of which involves dismissal from the Civil Service, malversation in office, or abandonment of office;

"on active service overseas in the forces."

"*(hh)* 'on active service overseas in the forces' means:—

(i) in the case of World War I, service during the said war

(a) in the military or air forces in the zone of the allied armies on the Continents of Europe or Asia or of Africa,

(b) in the naval forces on the high seas or wherever contact was made with hostile forces of the enemy, or

(c) in the military, naval or air forces wherever the person who is or becomes a contributor sustained injury by a hostile act of the enemy, and

(ii) in the case of World War II, service during the said war

(a) in the military or air forces outside the Western Hemisphere and in the air forces that included flying outside the territorial waters of the Western Hemisphere otherwise than as a passenger or as a person receiving training for a limited period, or

(b) in the naval forces on the high seas in a sea-going ship of war which service is classified as 'sea-time' for the purposes of advancement of naval ratings or which would be so classed were the ship or other vessel in which the service was performed in the service of His Majesty's naval forces of Canada."

(4) The said section two is further amended by inserting therein after paragraph *(j)* the following paragraph:—

"retirement age."

"*(jj)* 'retirement age' means sixty years of age."

(5) The said section two is further amended by adding thereto the following paragraphs:—

"Western hemisphere."

"*(o)* 'Western Hemisphere' means the continents of North and South America, the islands adjacent thereto and the territorial waters thereof, including Newfoundland, Bermuda and the West Indies, but excluding Greenland, Iceland and the Aleutian Islands;

"World War I".

"*(p)* 'World War I' means the war declared by His Majesty on the fourth day of August, 1914, against the Empire of Germany and subsequently against other

(3) New. This definition of "misconduct" which was previously contained in the Act was repealed in 1944. The definition is necessary for the purpose of applying section four of this Bill.

The definition of "on active service overseas in the forces" is new. It is necessary for the purpose of applying subsection six of section one of this Bill.

(4) New. The definition of "retirement age" is necessary in order to avoid repetition. The present retirement age is sixty-five years.

(5) New. "Western Hemisphere", "World War I" and "World War II" are not presently defined in the Act.

powers which war shall be deemed, for the purposes of this Act, to have terminated on the eleventh day of November, 1918; and

"World War II".

"*(q)* 'World War II' means the war declared by His Majesty on the tenth day of September, 1939, against the German Reich and subsequently against Italy, Finland, Hungary, Roumania, and Japan which war shall be deemed to have terminated, for the purposes of this Act, on the thirty-first day of March 1947;"

(6) The said section two is further amended by adding thereto the following subsections:—

When service in the forces deemed service in the Civil Service.

"(2) Where a person who enlisted in the forces for service during World War I or World War II served on active service overseas, and was, immediately prior to enlistment

(a) a contributor under this Act who resigned to enlist, or

(b) an employee in the Civil Service, other than a contributor who resigned or was granted leave of absence to enlist

his service on active service in the forces during World War I or World War II shall be deemed to be service in the Civil Service for the purposes of this Act and his salary during the said period shall be deemed to have been paid at the rate payable to him immediately prior to his enlistment.

Members of Boards, corporations or commissions.

"(3) A member of a board, commission or corporation listed in Schedule A to this Act, or that is an agent or a servant of His Majesty in right of Canada designated by the Governor in Council on the recommendation of the Treasury Board as a board, commission or corporation the members of which are civil servants for the purposes of this Act, shall be deemed to be a civil servant for the purposes of this Act, and his service as such member shall be deemed to be service in the Civil Service for the purposes of this Act, and notwithstanding anything contained in any other Act of the Parliament of Canada, no superannuation allowance or pension shall be granted to a member in respect of his service as such member except pursuant to this Act, but this section shall not apply to a person who is a member at the date such board, commission or corporation becomes one the members of which are deemed to be civil servants for the purposes of this Act if such member might, under any other Act of the Parliament of Canada, be granted a superannuation allowance or pension in respect of his service as such member, unless he elects within one year after the said date, as an alternative thereto, to become a contributor under this Act, nor shall this section apply to a member who is not paid a salary for his services."

Contributor resigning to enlist.

2. Section five of the said Act is amended by adding thereto the following subsections:—

"(6) Where a person who was a contributor under this Act resigned to enlist in the forces and his service may be

(6) New. Provision is made to count the period of the absence of a contributor who resigned to enlist or of an employee other than a contributor who resigned to enlist or was granted leave of absence to enlist, if he served on active service overseas during World War I or World War II, subject to payment of contributions on the basis of the salary of the employee immediately prior to enlistment. It reopens the privilege of electing to count service in the forces in World War I. This privilege has not been available since 1940.

This is to enable the members of certain boards, commissions and corporations to become contributors pursuant to the recommendation of the Royal Commission on Administrative Classifications in the Public Service.

2. New. The proposed subsection (6) is necessary to permit a contributor who resigned to enlist in the forces to count service in the Civil Service, in respect of which he had previously contributed by payment of the amount of his withdrawal allowance plus interest.

counted as service in the Civil Service under subsection two of section two of this Act and pursuant to his resignation he received a withdrawal allowance under this Act, the contribution that he is required to make under this Act in respect of his service prior to his enlistment and in respect of which contributions were made shall, notwithstanding anything contained in this section, be an amount equal to the amount of the withdrawal allowance paid to him together with interest at four per centum per annum thereon from the date of payment to the date of his election to contribute in respect of that service.

Election to contribute.

"(7) Where a contributor would have been entitled by reason of subsection two of section two or subsection one of section five A of this Act to contribute in respect of active service in the forces during World War I or World War II, or in respect of a period of pensionable employment, if the said subsections had been in force at the time he became a contributor, he may, within one year after the first day of August, nineteen hundred and forty-seven, elect to contribute in respect of the said service or the said period of pensionable employment or both, as the case may be, and make contribution in respect thereof."

3. The said Act is further amended by adding thereto immediately after section five, the following section:—

Service in the forces and pensionable employment prior to appointment.

5A. (1) Where a person who

(a) has become a contributor since the first day of September, 1939, was, immediately before his appointment to the Civil Service, engaged in pensionable employment, or

(b) is a contributor served on active service overseas in the forces during World War I or World War II, and was not, immediately prior to enlistment, an employee in the Civil Service,

the period of his pensionable employment or active service in the forces, or both, as the case may be, shall be deemed, for the purposes of this Act, to be service in the Civil Service, but if he elects to contribute for the whole or any part of such period or periods under this Act, the amount he shall be required to contribute shall be twice the amount required to be contributed under section five of this Act.

Applicable salary rate.

(2) A person to whom this section applies shall be deemed, for the purposes of this Act, to have been in receipt of salary at a rate during the period of his pensionable employment or service in the forces equal to the rate of salary payable to him immediately after he is appointed to the Civil Service.

Periods not counted.

(3) This section does not apply

(a) in respect of a period of pensionable employment or service in the forces that may be counted in computing any annuity, pension, or superannuation allowance payable under the pension fund or plan for that

New. The proposed subsection (7) enables a contributor to elect to count his service in the forces or in pensionable employment for the purposes of the Act.

3. New. This proposed section enables a person who enters the Civil Service from an employment in which he was subject to a pension plan to count his period of employment therein as service for the purposes of this Act, if his separation from such employment involves the loss of pension benefits under the said plan, and enables a person who was not an employee in the Civil Service prior to enlistment in the forces to count his service in the forces if he served overseas.

employment notwithstanding that he ceased to be engaged therein, or

(b) in respect of any period of provincial service, as defined in section eleven E of this Act that may be counted as service of a contributor pursuant to section eleven D and eleven E of this Act.

"pensionable employment."

(4) In this section 'pensionable employment' means employment designated by the Treasury Board as employment in respect of which there was an established superannuation or pension fund or plan for service therein, and "period of pensionable employment" of a person to whom this section applies means the period of service in pensionable employment that would be counted for the purpose of the fund or plan therefor at the time he left such employment."

4. (1) Section six of the said Act is repealed and the following substituted therefor:—

Allowance to contributor after 10 years service.

"**6.** (1) The Governor in Council may grant

(a) to a contributor who has served in the Civil Service for ten years or upwards and

(i) who has attained retirement age, an annual superannuation allowance, or

(ii) who before attaining retirement age becomes disabled or incapable of performing the duties of his office, an annual retiring allowance, or

(iii) who became a contributor before the fifteenth day of August, 1944, and who before attaining retirement age is retired from the Civil Service by reason of the abolition of his office, an annual retiring allowance, or

(iv) who became a contributor on or after the fifteenth day of August, 1944, and who before attaining retirement age is retired from the Civil Service by reason of the abolition of his office, an annual retiring allowance equal, until he attains the age of sixty-five years, to two-thirds of the retiring allowance which might have been granted to him if he had become disabled at the time of his retirement, and thereafter, to the said retiring allowance;

Allowance to contributor with less than 10 years service.

(b) to a contributor who has served in the Civil Service less than ten years and

(i) who retires, having attained retirement age, or

(ii) who retires, before attaining retirement age, having become disabled or otherwise incapable of performing the duties of his office

either an adjusted annual retiring allowance or a gratuity not exceeding one month's pay for each year of service, at the option of the contributor;

4. This section is partly new. It changes the present position by

(1) providing for the granting of an annuity at the age of sixty instead of age sixty-five,

(2) providing for the granting of a deferred annuity at the option of the contributor in lieu of a gratuity or withdrawal allowance except in the case of retirement for misconduct,

(3) providing for the minimum return of contributions, without interest, in every case,

(4) providing for payment of an immediate annuity in the case of retirement on account of age or incapacity where the contributor has less than ten years' service,

(5) deleting the present provisions for payment of an immediate annuity upon retirement for inefficiency after ten years of service.

(6) providing that a contributor who leaves the Civil Service but continues to be a contributor under the provisions of any other Act shall be considered to have retired voluntarily, if, on termination of his employment outside the Civil Service, he fails to apply for and refuses appointment to an equivalent position in the Civil Service, and has not reached retirement age or become incapacitated.

Section six of the Act presently provides:

"**6.** The Governor in Council may grant

(a) to a contributor who has served in the Civil Service for ten years or upwards and

(i) who has attained the age of sixty-five years, an annual superannuation allowance, or

(ii) who, before attaining the age of sixty-five years, becomes disabled or incapable of performing the duties of his office, an annual retiring allowance, or

Abolition of office.

(c) to a contributor who has served in the Civil Service less than ten years and who retires by reason of the abolition of his office, either a deferred adjusted annual retiring allowance or a gratuity not exceeding one month's pay for each year of service, at the option of the contributor;

Deferred adjusted annual retiring allowance or withdrawal allowance.

(d) to a contributor who for any reason other than a reason specified in the preceding paragraphs of this section and other than misconduct retires whether voluntarily or by dismissal or removal from the Civil Service, either a deferred adjusted annual retiring allowance or a withdrawal allowance payable in one sum equal to the total amount of his contributions made under this Act, without interest, at the option of the contributor;

Contributor dismissed from the service.

(e) to a contributor who is dismissed from the Civil Service for misconduct a withdrawal allowance payable in one sum equal to the total amount of his contributions made under this Act, without interest;

Widow's allowance.

(f) to the widow of a contributor who has served in the Civil Service for ten years or upwards and who dies while in the Civil Service or while in receipt of an annual superannuation or retiring allowance granted under paragraph *(a)* of this subsection, an annual allowance until remarriage equal to one-half of the superannuation allowance which might have been granted to the contributor if he had attained retirement age at the date of his death or of his retirement, as the case may be;

Children.

(g) to each child of a contributor who has served in the Civil Service for ten years or upwards and who dies while in the Civil Service or while in receipt of an annual superannuation or retiring allowance granted under paragraph *(a)* of this subsection, an annual allowance payable until the child reaches the age of eighteen years, equal to one-fifth of the allowance which may be granted to a widow of the contributor in like circumstances, but not in excess of three hundred dollars per annum, and, in the case of a child who has lost both parents by death, the allowance may be increased by the Governor in Council to twice the said amount but not in excess of six hundred dollars per annum; Provided that the total amount of the allowances to the children of a contributor shall not exceed the amount of the allowance which may be granted to a widow of a contributor in like circumstances and that the total amount of the allowances to the widow and children shall not exceed three-fourths of the annual superannuation allowance which might have been granted to the contributor if he had attained retirement age at the date of his death or of his retirement, as the case may be;

(iii) who became a contributor before the fifteenth day of August, 1944, and who, before attaining the age of sixty-five years, is retired from the Civil Service by reason of the abolition of his office, an annual retiring allowance, or

(iv) who became a contributor on or after the fifteenth day of August, 1944, and who, before attaining the age of sixty-five years, is retired from the Civil Service by reason of the abolition of his office, an annual retiring allowance equal, until he attains the age of sixty-five years, to two-thirds of the retiring allowance which might have been granted to him if he had become disabled at the time of his retirement, and thereafter, to the said retiring allowance, or by reason of inefficiency, an annual retiring allowance equal, until he attains the age of sixty-five years, to one-half of the retiring allowance which might have been granted to him if he had become disabled at the time of his retirement, and, thereafter, to two-thirds of the said retiring allowance;

(b) to a contributor who has served in the Civil Service less than ten years and who becomes disabled or otherwise incapable of performing the duties of his office or who retires by reason of the abolition of his office or after he has attained the age of sixty-five years, a gratuity not exceeding one month's pay for each year of his service;

(c) to a contributor who at any time for any reason other than those specified in the preceding paragraphs of this section retires whether voluntarily or by dismissal or removal, from the Civil Service, a withdrawal allowance payable in one sum equal to the total amount of his contributions made under this Act without interest;

(d) to the widow of a contributor who has served in the Civil Service for ten years or upwards and who dies while in the Civil Service or while in receipt of an annual superannuation or retiring allowance under this Act, an annual allowance until remarriage equal to one-half of the superannuation allowance which might have been granted to the contributor if he had attained the age of sixty-five years at the date of his death or of his retirement, as the case may be;

(e) to each child of a contributor who has served in the Civil Service for ten years or upwards and who dies while in the Civil Service or while in receipt of an annual superannuation or retiring allowance, an annual allowance payable until the child reaches the age of eighteen years, equal to one-fifth of the allowance which may be granted to a widow of the contributor in like circumstances, but not in excess of three hundred

Widow.

(h) to the widow of a contributor to whom an adjusted annual allowance or a deferred adjusted annual retiring allowance has been granted under paragraph *(b)*, *(c)*, or *(d)* of this subsection, upon the death of the contributor, an annual allowance, payable forthwith, until remarriage, equal to one-half of the adjusted annual allowance or the deferred adjusted annual allowance;

Children.

(i) to each child of a contributor to whom an adjusted annual allowance or a deferred adjusted annual allowance has been granted under paragraph *(b)*, *(c)* or *(d)* of this subsection upon the death of the contributor an annual allowance, payable forthwith until the child reaches the age of eighteen years, equal to one-fifth of the allowance that may be granted a widow of the contributor in like circumstances, but not in excess of three hundred dollars per annum and in the case of a child who has lost both parents the allowance may be increased by the Governor in Council to twice the said amount but not in excess of six hundred dollars per annum; Provided that the total amount of the allowances to the children of a contributor shall not exceed the amount of the allowance that may be granted to the widow of a contributor in like circumstances and that the total amount of the allowance to the widow and children shall not exceed three-fourths of the adjusted annual allowance or deferred adjusted annual allowance granted to the contributor;

Widow or children of deceased contributor serving less than 10 years.

(j) to the widow or children or both of a contributor who has served in the Civil Service less than ten years and who dies while in the Civil Service, either an annual retiring allowance or allowances equal to the allowance or allowances that might have been granted to them if the contributor had retired and had been granted a deferred adjusted annual retiring allowance under paragraph *(c)* or *(d)* of this subsection immediately prior to his death, or a gratuity not exceeding one month's pay for each year of his service;

Widow, children, dependents or legal representative.

(k) to the widow, children, dependents or legal representative of a contributor, or to such other person as the Treasury Board may designate, if it deems fit, in any case where a contributor dies while in the Civil Service or a contributor or his widow or children to whom an allowance has been granted under this Act dies or becomes ineligible to receive any further allowance, so that no further allowance is payable under the preceding paragraphs of this section, and the aggregate amount of the allowances under this Act paid to the contributor, his widow or children does not exceed the total amount of his contributions under this Act without interest, a gratuity equal to the amount by which the said total amount exceeds the said aggregate amount.

dollars per annum, and, in the case of a child who has lost both parents by death, the allowance may be increased by the Governor in Council to twice the said amount but not in excess of six hundred dollars per annum: Provided that the total amount of the allowances to the children of a contributor shall not exceed the amount of the allowance which may be granted to a widow of a contributor in like circumstances and that the total amount of the allowances to the widow and children shall not exceed three-fourths of the annual superannuation allowance which might have been granted to the contributor if he had attained the age of sixty-five years at the date of his death or of his retirement, as the case may be;

(f) to the dependent children of a contributor who served in the Civil Service for ten years or upwards and who dies while in receipt of an annual superannuation or retiring allowance, although the said children have attained the ages of eighteen years, if the aggregate amount paid to the contributor or to his widow or children, if any, by way of allowances or gratuities under the preceding paragraphs of this section, does not exceed the total amount of his contributions under this Act without interest, a gratuity payable in one sum equal to the difference between the said aggregate amount and the said total amount, the said gratuity to be payable in accordance with regulations made by the Governor in Council under section eleven of this Act;

(g) to the widow of a contributor who has served in the Civil Service less than ten years and who dies while in the Civil Service, or if such contributor leaves no widow, to his children under eighteen years of age at the date of his death, a gratuity not exceeding one month's pay for each year of his service;

(h) to the dependents of a contributor who dies while in the Civil Service and leaves no widow or children to whom an allowance may be granted under the preceding paragraphs of this section, a gratuity not exceeding the amount of his contributions under this Act, without interest, the said gratuity to be payable in accordance with regulations made by the Governor in Council under section eleven of this Act;

(i) to the legal representative of a contributor who dies while in the Civil Service and leaves no widow, children or dependents to whom an allowance or gratuity may be granted under the preceding paragraphs of this section, or to such other person as the Treasury Board may designate, a gratuity not exceeding the amount of his contributions under this Act without interest."

Contributor leaving service for employment other than Civil Service.

(2) Where under any other Act of the Parliament of Canada it is provided that a contributor who leaves the Civil Service for employment that is not in the Civil Service shall continue to be a contributor and that in the event of his being retired from such position he is eligible for reappointment to the Civil Service or to receive the same benefits under this Act as if his office or position had been abolished, if such person fails to apply for or refuses appointment to an equivalent position in the Civil Service after being retired from such employment, and has not reached retirement age or become disabled or incapable of performing the duties of the employment, he shall be deemed, for the purposes of this Act, to have retired voluntarily from a position in the Civil Service."

Application of paras. *(b)*, *(c)* and *(d)*.

(2) Paragraphs *(b)*, *(c)* and *(d)* of section six of the said Act, as enacted by subsection one of this section, shall apply to contributors who retired after the first day of January, 1947.

5. Section seven of the said Act is amended by renumbering subsection two thereof as subsection four and by repealing subsection one and substituting therefor the following:—

Amount of allowances, now calculated.

"**7.** (1) Except as herein otherwise provided an annual superannuation or retiring allowance granted under subparagraph (i), (ii), (iii) or (iv) of paragraph *(a)* of subsection one of section six shall be an annual amount equal to one fiftieth of the average annual salary received by the contributor during the last ten years of his service multiplied by the number of years of his service, not, however, exceeding thirty-five years.

Idem.

(2) An adjusted annual allowance and a deferred adjusted annual allowance granted under paragraph *(b)*, *(c)* or *(d)* of subsection one of section six of this Act shall be an annual amount equal to the amount that is one-fiftieth of the average annual salary received by the contributor during the last ten years of his service or where his service is less than ten years, of the average annual salary received by him during his service, multiplied by the number of years of his service not exceeding thirty-five years, minus one per centum for each whole year by which the number of years of his service is less than twenty years.

Idem.

(3) A deferred adjusted annual allowance granted under paragraph *(c)* or *(d)* of subsection one of section six of this Act shall become payable to the person to whom it is granted when he attains the age of sixty years, or when the person to whom it is granted becomes totally and permanently disabled so that he is thereby rendered incapable of pursuing continuously any substantially gainful occupation, whichever is earlier."

5. New. Section 7 of the Act presently provides:

"**7.** (1) Except as herein otherwise provided, an annual superannuation allowance granted under the last preceding section or an annual retiring allowance granted under subparagraphs (ii) and (iii) of paragraph *(a)* of the last preceding section, shall be one-fiftieth of the average salary received by the contributor during the last ten years of his service, multiplied by the number of years of his service, not, however, exceeding thirty-five years.

(2) If the average salary for the period fixed by this Act for the purpose of computing the allowance of any contributor is less than the average salary for any like period during the contributor's service, the contributor or his widow or children under the age of eighteen years, as the case may be, shall be entitled to receive, in addition to an allowance under this Act, a refund of the contributions made in respect of the excess of his salary during any like period over his salary for the period so fixed: Provided that the Governor in Council, on the recommendation of the Treasury Board, may by regulation determine the basis of such refund in any case or class of cases, and when a contributor has died without receiving such refund, the person or persons amongst the surviving widow and children, or children only, of such contributor to whom it shall be paid, and if to more than one of them, the manner in which it shall be apportioned."

6. (1) Subsection three of section seven A of the said Act, as enacted by section three of chapter thirty-four of the statutes of 1944-45, is repealed and the following substituted therefor:—

Active service in World War I counted.

"(3) The period during which a civil servant who became or becomes a contributor, was absent from the Civil Service on active service in the forces during the war declared by His Majesty on the fourth day of August, 1914, against the Empire of Germany and subsequently against other powers, with or without leave of absence, may be counted as service of the contributor for the purpose of computing allowances or gratuities under this Act or the period of thirty-five years specified in subsections one and two of section four of this Act, although he has not made any contribution in respect thereof and for the purposes of this Act his salary during the said period shall be deemed to have been the salary authorized as payable to him from time to time during the said period."

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

Period while under hospitalization.

"(7) Where a contributor to whom subsection four of this section applies was discharged from the forces as therein defined and immediately following his discharge underwent treatment in a hospital operated under authority of the Minister of Veterans Affairs, the period during which he underwent such treatment shall be deemed, for the purposes of subsection four to be a period during which he was on active or full-time service in the forces."

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

Treasury Board report.

"**9.** (1) No allowance shall be granted to a contributor under this Act unless the Treasury Board reports that he is eligible within the meaning of this Act, and no superannuation or retiring allowance shall be granted to a contributor who

(a) retires by reason of the abolition of his office, or

(b) becomes disabled or incapable of performing the duties of his office,

unless the Treasury Board, on the advice of the Civil Service Commission, reports in addition that the granting of such allowance will be in the public interest."

(2) Paragraph *(b)* of subsection two of section nine of the said Act is repealed and the following substituted therefor:—

"*(b)* if the contributor marries after superannuation or retirement allowance becomes payable; or"

6. (1) The underlined portion is new. This section provides for termination of contributions after thirty-five years of service including service in the forces.

(2) New.

7. (1) The purpose of this section is to eliminate the necessity of a certificate from the Civil Service Commission where a deferred annuity is recommended.

Section nine (1) of the Act presently provides:

9. (1) No allowance shall be granted to a contributor under this Act unless the Treasury Board reports that he is eligible within the meaning of this Act, and no superannuation or retiring allowance shall be granted unless the Treasury Board, on the advice of the Civil Service Commission, reports in addition that the granting of such allowance will be in the public interest: Provided that the latter report shall not be required if the contributor has attained the age of sixty-five years."

(2) Section nine (2) *(b)* presently provides that no allowance shall be granted to the widow or any child of a contributor "if the contributor marries after superannuation or retirement."

8. (1) Subsection two of section ten of the said Act is repealed and the following substituted therefor:—

Retirement age.

"(2) No contributor shall be retained in the Civil Service beyond sixty-five years of age; Provided that if the deputy head of any department reports not less than thirty days before the attainment of the said age by any contributor that on account of his peculiar efficiency and fitness for his position the continuance in office of the contributor beyond the said age is in the public interest, and if the report is concurred in by the head of the department and the Treasury Board, the Governor in Council may extend annually the service of the contributor for a period not exceeding five years."

Restricted application.

(2) Nothing contained in subsection one of this section shall be deemed to require any contributor to be retired from the Civil Service by reason of having attained the age of seventy years, until at least two years have elapsed after the coming into force of the said subsection.

9. Subsection one of section eleven of the said Act is amended by re-lettering paragraph *(j)* thereof as paragraph *(l)* and inserting immediately before the said paragraph the following paragraphs:—

G. in C. regulations.

"*(j)* prescribing the manner in which either allowances, gratuities or withdrawal allowances or adjusted annual retiring allowances, whether deferred or otherwise, that may be granted at the option of the contributor, may be granted and the manner in which and the period, not exceeding one year, during which the option may be exercised by the contributor;"

"*(k)* designating a board or commission or a corporation that is an agent or servant of His Majesty in right of Canada, as a board, commission or corporation, the members of which are civil servants for the purposes of this Act; and"

10. Section twelve of the said Act is amended by adding thereto the following subsection:—

Payment by corporation for Superannuation Account.

"(3) Where a contributor has become an employee of a corporation and has continued or continues to be a contributor by reason of a provision in any Act that he continues to be a contributor during his employment by the corporation, the corporation from time to time shall pay into the Consolidated Revenue Fund, to be credited to the Superannuation Account, an amount equal to the amount of the contributions made by the contributor on or after the first day of January, 1947 and the corporation shall be liable to pay any such amount into the Consolidated Revenue Fund."

8. (1) The underlined portion is new. The present Act provides that no contributor shall be retained in the Civil Service beyond the age of seventy years.

9. New. The proposed paragraph *(j)* authorizes the Governor in Council to make regulations prescribing the manner in which the new benefits provided in this Bill may be granted.

10. New.

11. (1) The said Act is amended by inserting therein after section twelve the following sections:—

Salaries in excess of $15,000.

"**12A** (1) Where a contributor is in receipt of a salary at a rate in excess of fifteen thousand dollars per annum, he shall be deemed, for the purposes of this Act, to be in receipt of a salary of fifteen thousand dollars per annum and no contribution shall be required and no allowance or gratuity shall be computed in respect of the amount by which his salary exceeds a rate of fifteen thousand dollars per annum.

Coming into force.

(2) Subsection one of this section shall be deemed to have come into force on the first day of January, nineteen hundred and forty-seven.

No contribution after age 65.

"**12B** (1) Notwithstanding anything contained in this Act, no person shall contribute under this Act in respect of service in the Civil Service after he has attained the age of sixty-five years nor shall the service of any such contributor or any period during which he serves in the Civil Service after the said age, be taken into account for any purpose under this Act.

Coming into force.

(2) Subsection one of this section shall come into force on the first day of August, nineteen hundred and fifty-seven."

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

Annual report.

"**14.** The Minister shall lay before Parliament, within fifteen days after the commencement of each session thereof, a report on the administration of this Act during the preceding fiscal year, including therein statements showing, by appropriate classifications, the amounts received by way of contribution under this Act, the amounts granted by way of allowances or gratuities, the amounts paid therefor, the number of contributors and the number of persons receiving allowances or gratuities together with such further information as may be prescribed by the Governor in Council by regulation made under this Act."

Retirement fund for temporary employees.

13. (1) The said Act is further amended by adding thereto the following Part:—

"PART VI.

RETIREMENT FUND FOR TEMPORARY EMPLOYEES.

Definitions. "casual employee."

"**23.** In this Part unless the context otherwise requires

(a) 'casual employee' means a temporary employee who is

(i) appointed for a period of less than three months;

(ii) a part-time employee;

11. New.

12. New. Section 14 of the Act presently provides:

"14. The Minister shall lay before Parliament within fifteen days after commencement of each session thereof

(a) a statement of all superannuation and retiring and withdrawal allowances granted during the last fiscal year under the terms of this Act, giving the name and rank of each person superannuated or retired, his salary, age and length of service, the allowance granted to him on retirement, the cause of his superannuation and whether the vacancy has been subsequently filled, and if so, whether by promotion or by new appointment, and the salary of the new incumbent;

(b) a statement of all allowances granted to widows, children or other dependents of civil servants under this Act during the said year, showing the name, age and sex of each person to whom any such allowance has been granted; and the name, age and death, salary and length of service of the civil servant to whose widow, children or other dependents such allowance or allowances have been granted;

(c) a statement showing the amount received as contributions and the amount paid as allowances during the said year under this Act together with such further information as may be prescribed by the Governor in Council by regulation made under this Act."

13. The proposed Part six provides for the continuation of contributions to the retirement fund by temporary employees, as provided for by Order in Council P.C. 1/1569, of April 19, 1940, as amended by P.C. 1/2851 of April 10, 1942.

(iii) a sessional employee;
(iv) a seasonal employee;
(v) an employee appointed to a position during a period in which the civil servant or temporary employee who ordinarily performs the duties of the position is absent on leave; and
(vi) an employee appointed outside of Canada; and

"temporary employee."

"*(b)* 'temporary employee' means any officer, clerk or employee in the Civil Service to whom no other Part of this Act applies, except an officer, clerk or employee in respect of whose retirement provision for payment of a superannuation or other retiring allowance is made under any other statute.

Application

"**24.** This Part shall apply to every temporary employee other than a casual employee.

Contributions to Fund.

"**25.** Every temporary employee to whom this Part applies shall by reservation from his salary contribute to the Retirement Fund the following amount,—

(a) if he is not insured against unemployment under *The Unemployment Insurance Act, 1940*, five per centum of his salary; and

1940, c. 44.

(b) if he is insured against unemployment under *The Unemployment Insurance Act, 1940*, four per centum of his salary.

1940, c. 44.

Interest credited.

"**26.** (1) The amount reserved from the salary of each temporary employee under this Part shall be entered in a separate account in the Retirement Fund in respect of the said employee and interest at the rate of four per centum per annum shall, on the first day of January in each year, be computed on all sums to his credit, whether principal or interest, and such interest shall be credited to his said account.

Contributions to Fund immediately before April 1, 1947.

(2) Where a temporary employee to whom this Part applies was contributing to the Retirement Fund immediately before the first day of April, nineteen hundred and forty-seven, under any order of the Governor General in Council, the account in the Retirement Fund in respect of his said contribution shall be continued under this Part.

Leaving Service, not a contributor under Part I.

"**27.** Where a temporary employee ceases to be an employee in the Civil Service without having become a contributor under Part I of this Act, the amount to his credit in the Retirement Fund shall be payable to him: Provided that section eleven A of this Act shall apply in respect of payment of the said amount as if the said amount were a gratuity payable under Part I of this Act.

Contributor before the coming into force of this Part.

"**28.** Where a temporary employee, to whom this Part applies, commenced to contribute to the Retirement Fund before the day on which this Part came into force, and was so contributing immediately before the said day, and becomes a contributor under Part I of this Act,

(a) if he elects to contribute in respect of his service in the Civil Service prior to becoming a contributor, the amount to his credit in the Retirement Fund shall be transferred to the Superannuation Account under the said Part I and shall be deemed to be a contribution made by him in respect of the said prior service to the extent of the amount so transferred; or

(b) if he does not elect to contribute in respect of his said prior service, the amount to his credit in the Retirement Fund shall be payable to him.

Credit transferred from Fund to Superannuation Account.

"**29.** Where a temporary employee to whom this Part applies, other than an employee specified in section twenty-eight of this Act, becomes a contributor under Part I of this Act, the amount to his credit in the Retirement Fund shall be transferred to the Superannuation Account under the said Part I and shall be deemed to be a contribution that he has elected to make in respect of his service in the Civil Service prior to becoming a contributor under the said Part I to the extent of the amount so transferred and he shall be deemed to have so elected and he may elect to contribute under the said Part I in respect of the whole or any part of the remaining period of his said prior service.

Contributor in office has no right or claim on Fund.

"**30.** Except as provided in section twenty-eight of this Act, no person shall during his continuance in office have any claim or right to any part of the Retirement Fund or to any payment therefrom.

Payment when contributor dies in the Service.

"**31.** Where a temporary employee to whom this Part applies dies while in the Civil Service, the amount to his credit in the Retirement Fund shall be paid to his legal representative or to such person as the Treasury Board may designate.

Regulations.

"**32.** (1) The Governor in Council may, on the recommendation of the Treasury Board, make regulations

(a) to exempt any temporary employee or class of temporary employees from the provisions of this Part if he deems it not to be practicable or in the public interest that the provisions of this Part shall apply in respect of the said employee or the said class; and

(b) to provide for such matters as may be deemed necessary to give effect to the provisions of this Part."

Coming into force.

(2) Subsection one of this section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-seven."

SCHEDULE A.

Air Transport Board
Board of Grain Commissioners
Board of Transport Commissioners
Canadian Farm Loan Board
Canadian Pension Commission
Civil Service Commission
Export Credits Insurance Corporation
International Joint Commission
Tariff Board
Unemployment Insurance Commission
War Veterans Allowance Board

443.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 443.

An Act to amend the Senate and House of Commons Act.

First reading, July 9, 1947.

THE PRIME MINISTER.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

89884

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 443.

An Act to amend the Senate and House of Commons Act.

R.S., c. 147; 1931, c. 52; 1940-41, c. 26; 1945, (2nd Sess.) c. 29.

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

1. The *Senate and House of Commons Act*, chapter one hundred and forty-seven of the Revised Statutes of Canada, 1927, is amended by adding thereto, immediately after section forty-two, the following as section forty-two A:—

Additional annual allowance to the Leader of the Government and the Leader of the Opposition in the Senate.

"**42A.** To the member of the Senate occupying the recognized position of Leader of the Government in the Senate there shall be payable in addition to his sessional allowance an annual allowance of seven thousand dollars, and to the member of the Senate occupying the recognized position of Leader of the Opposition in the Senate there shall be payable in addition to his sessional allowance an annual allowance of four thousand dollars: Provided, however, that if the Leader of the Government is in receipt of a salary under the *Salaries Act*, the annual allowance aforesaid shall not be payable."

Proviso.

R.S., c. 182.

449.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 449.

An Act to provide for the Alteration of His Majesty's Royal Style and Titles.

First reading, July 10, 1947.

THE PRIME MINISTER.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

92748

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 449.

An Act to provide for the Alteration of His Majesty's Royal Style and Titles.

Preamble.

WHEREAS the following recital is set forth in the preamble to the Statute of Westminster, 1931:—

Recital.

"And whereas it is meet and proper to set out by way of preamble to this Act that, inasmuch as the Crown is the symbol of the free association of the members of the British Commonwealth of Nations, and as they are united by a common allegiance to the Crown, it would be in accord with the established constitutional position of all the members of the Commonwealth in relation to one another that any alteration in the law touching the Succession to the Throne or the Royal Style and Titles shall hereafter require the assent as well of the Parliaments of all the Dominions as of the Parliament of the United Kingdom";

And whereas it is proposed that the words "Indiae Imperator" and "Emperor of India" be omitted from the present Royal Style and Titles.

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 Royal Style and Titles Act (Canada), 1947.*

Parliamentary assent.

2. The assent of the Parliament of Canada is hereby given to the omission from the Royal Style and Titles of the words "Indiae Imperator" and the words "Emperor of India".

Effective date.

3. The date on which the said omission becomes effective shall be published in the *Canada Gazette.*

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 451.

An Act respecting the Refunding and Adjustment of Indebtedness of the Four Western Provinces to the Government of Canada in respect of certain outstanding Loans for Relief and other purposes and Final Settlement of the Claims of the Provinces of Alberta and Saskatchewan in respect of Natural Resources.

First reading, July 10, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

91195

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 451.

An Act respecting the Refunding and Adjustment of Indebtedness of the Four Western Provinces to the Government of Canada in respect of certain outstanding Loans for Relief and other purposes and Final Settlement of the Claims of the Provinces of Alberta and Saskatchewan in respect of Natural Resources.

Preamble.

WHEREAS by reason of economic conditions in the four Western Provinces resulting from the world-wide depression, drought, unfavourable crop conditions and low prices of primary products, it was necessary, during a period of some years prior to the war, for the Governments of the said Provinces to incur heavy expenditures in respect of direct and agricultural relief;

AND WHEREAS the Governments of the said Provinces were unable during the said period to raise revenue for or otherwise finance a portion of their expenditures for necessary capital and ordinary governmental purposes;

AND WHEREAS in order to enable the Governments of the said Provinces to make the expenditures aforesaid, the Government of Canada made loans to them, which loans were evidenced by Treasury Bills issued by the said Governments to the Government of Canada;

AND WHEREAS, pursuant to the Natural Resources Agreements between the Government of Canada and the Governments of Alberta and Saskatchewan, Royal Commissions were appointed to inquire into and report upon whether any additional consideration should be paid by the Government of Canada to the Governments of these Provinces in order that these Provinces might be placed in a position of equality with the other Provinces of Confederation with respect to the administration and control of their natural resources as from the entrance of these Provinces into Confederation in nineteen hundred and five;

AND WHEREAS the reports of the said Royal Commissions recommended that the Government of Canada should pay by way of such additional consideration to each of the Governments of the said Provinces a sum of Five Million Dollars, together with interest to the date of payment thereof;

AND WHEREAS it is expedient and in the public interest to provide for the refunding and adjustment of the aforesaid indebtedness and the settlement of the aforesaid claims between the Government of Canada and the Governments of the Provinces mentioned: 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 Western Provinces Treasury Bills and Natural Resources Settlement Act.*

Release and discharge of outstanding provincial loans.

2. (1) Subject to the provisions of this section, the Minister of Finance may, in consideration of the Government of any of the following Provinces issuing in favour of the Government of Canada and delivering to him Treasury Bills as specified in subsection two of this section, release and discharge the Government of the Province from all or any liability in respect of loans made by the Government of Canada to it to finance expenditures on direct and agricultural relief, in an amount not exceeding the respective amounts and in respect to the several named provinces, as follows:—

Alberta	$10,595,000.00
British Columbia	16,684,381.39
Manitoba	10,879,351.16
Saskatchewan	66,947,411.51

and may surrender to the Government of the Province, Treasury Bills held by him on behalf of the Government of Canada in respect of the liability so released and discharged.

Issue of non-interest bearing Treasury Bills.

(2) The Treasury Bills referred to in subsection one of this section to be issued by the Government of a Province shall be for the following aggregate amount in the case of each Province:—

Alberta	$ 5,297,500.00
British Columbia	8,342,190.70
Manitoba	5,439,675.58
Saskatchewan	30,610,613.72

and shall, subject to section five of this Act, be payable, without interest, in equal amounts on the first day of July in each of thirty consecutive years commencing on the first day of July, nineteen hundred and forty-eight.

Reduction of indebtedness charged to reserve.

(3) The Minister of Finance may charge to the reserve provided for in the Public Accounts of Canada entitled "Reserve for Possible Losses on Ultimate Realization of Active Assets" the amount of any reduction in the indebtedness of a Province to the Government of Canada authorized under this section.

Natural resources settlement.

3. (1) Subject to the provisions of this section, the Minister of Finance may pay to the Governments of each of the Provinces of Alberta and Saskatchewan, out of unappropriated moneys in the Consolidated Revenue Fund, the amount specified in subsection two of this section in full and final settlement of all or any claims against or liabilities of the Government of Canada in respect of the administration and control by the Government of Canada of the natural resources in those Provinces before the transfer thereof to the said Governments.

Amount.

(2) The amount referred to in subsection one of this section is eight million, thirty-one thousand, two hundred and fifty dollars, being the amount of five million dollars as recommended by the Royal Commissions established pursuant to the Natural Resources Agreements between the Government of Canada and the Governments of the Provinces of Alberta and Saskatchewan, respectively, approved by the *Alberta Natural Resources Act* and the *Saskatchewan Natural Resources Act*, respectively, together with interest thereon to the thirtieth day of June, nineteen hundred and forty-seven, at the following rates:—

1930, c. 3.

1930, c. 41.

5 per centum from October 1, 1930, to March 31, 1935 as recommended by the said Royal Commissions;

4½ per centum from April 1, 1935, to June 30, 1935;

4 per centum from July 1, 1935, to June 30, 1936;

3 per centum from July 1, 1936, to June 30, 1947;

the said rates of 4½ per centum, 4 per centum and 3 per centum, respectively, having been agreed upon by the said Governments as recommended by the said Royal Commission.

Payment conditional on release and discharge from all liability.

(3) No payment shall be made under this section to the Government of the Province of Alberta or to the Government of the Province of Saskatchewan unless, in consideration of the payment, the said Government withdraws all or any claims against the Government of Canada, and releases and discharges the Government of Canada from all or any liabilities in respect of the matters mentioned in subsection one of this section, other than in respect of the payments provided for in paragraphs twenty and twenty-one, and twenty-one and twenty-two, of the agreements mentioned in subsection two of this section, respectively.

Refunding and Payment of Treasury Bills.

4. (1) Subject to the provisions of this section, if in respect of the indebtedness of the Government of a Province named below to the Government of Canada for loans to finance capital and ordinary governmental expenditures, the amount in the case of each Government being:—

Alberta	$15,617,000.00
British Columbia	17,346,837.65
Manitoba	13,855,100.66
Saskatchewan	13,414,440.93

the Government of the Province makes provision for payment or refunding of the amount of its indebtedness in the following manner namely:—

(a) if the Government of the Province of Alberta pays to the Government of Canada the sum of eight million, thirty-one thousand, two hundred and fifty dollars (being the amount of the payment mentioned in section three of this Act) and issues refunding Treasury Bills in accordance with this section for the remainder of its indebtedness mentioned above, being seven million, five hundred and eighty-five thousand, seven hundred and fifty dollars, or

(b) if the Government of the Province of British Columbia issues refunding Treasury Bills in accordance with this section for the amount of its indebtedness mentioned above, or

(c) if the Government of the Province of Manitoba issues refunding Treasury Bills in accordance with this section for the amount of its indebtedness mentioned above, or

(d) if the Government of the Province of Saskatchewan pays to the Government of Canada eight million, thirty-one thousand, two hundred and fifty dollars and issues refunding Treasury Bills in accordance with this section for the remainder of its indebtedness mentioned above, being five million, three hundred and eighty-three thousand, one hundred and ninety dollars and ninety-three cents,

the Minister of Finance may release and discharge the said Government from all or any liability in respect of the said indebtedness and surrender to it Treasury Bills held by him on behalf of the Government of Canada in respect of the said indebtedness.

Form of Treasury Bills.

(2) The Treasury Bills referred to in subsection one of this section to be issued by the Government of a Province shall be issued in favour of the Government of Canada and delivered to the Minister of Finance and shall, subject to section five of this Act, bear interest at a rate of two and five-eighths per centum, per annum, from the first day of July, nineteen hundred and forty-seven, and shall be issued

in such manner that there will become payable on the first day of July in each of thirty consecutive years commencing on the first day of July, nineteen hundred and forty-eight, an amount of principal that together with interest then payable on the unpaid amount of the aggregate principal amount, will result in payment of said aggregate principal amount and interest thereon in thirty equal annual amounts.

Reduction in interest rate.

(3) A Treasury Bill issued under this section may provide that in the event of payment of the principal amount thereof in whole or in part before the date fixed for payment thereof in the Treasury Bill, interest shall be deemed to have been payable on the amount so paid at such lesser rate per annum in the place of a rate of two and five-eighths per centum per annum as may be fixed in accordance with a schedule of rates of interest contained therein having regard to the period during which the said amount remained unpaid.

Interest on overdue payment.

5. A Treasury Bill to be issued in favour of the Government of Canada, as provided in this Act, shall provide that any amount payable thereunder, whether in respect of principal or interest, that is not paid at the time fixed for payment thereof in the Treasury Bill, shall bear interest at three per centum per annum from the time when it became payable until payment and shall be in such form and contain such terms and conditions not inconsistent with this Act as may be approved by the Governor in Council.

Refunds of overpaid interest.

6. Where in accordance with the terms of a Treasury Bill surrendered by the Minister of Finance under the authority of this Act interest has been paid prior to the surrender thereof in respect of a period commencing before and ending on or after the first day of July, nineteen hundred and forty-seven, the Minister may refund out of unappropriated moneys in the Consolidated Revenue Fund the proportion of interest so paid that the number of days after and including the said first day of July is of the number of days in the period.

452.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 452.

An Act respecting the Hudson Bay Mining and Smelting Co., Limited.

First reading, July 11, 1947.

THE MINISTER OF LABOUR.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

92819

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 452.

An Act respecting the Hudson Bay Mining and Smelting Co., Limited.

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

Works declared for the advantage of two or more provinces.

1. It is hereby declared that the works and undertakings of Hudson Bay Mining and Smelting Co., Limited, in the Flin Flon mineral area on both sides of the boundary between Manitoba and Saskatchewan, are works for the advantage of two or more of the provinces.

Conditions of employment of Company employees by agreement.

2. The rates of pay, hours of work, and other terms and conditions of employment of employees of Hudson Bay Mining and Smelting Co., Limited, employed upon or in connection with the works and undertakings mentioned in section one of this Act shall be such as are set out in any agreements in writing respecting such employees, made from time to time between the said Company and the representatives of interested employees whether entered into before or after the commencement of this Act, if such agreements are filed in the office of the Minister of Labour.

Not relative to compensation for injuries or industrial diseases.

No effect on the operation of any other Act of Parliament.

3. Nothing in section two of this Act shall

(a) be construed as relating to compensation to workmen for injuries sustained and industrial diseases contracted in the course of their employment, or

(b) affect the operation of any other Act of the Parliament of Canada or regulations thereunder.

453.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 453.

An Act to amend The Canadian Broadcasting Act, 1936.

First reading, July 11, 1947.

THE MINISTER OF NATIONAL REVENUE AND
MINISTER OF NATIONAL WAR SERVICES.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

92726

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 453.

An Act to amend The Canadian Broadcasting Act, 1936.

1936, c. 24; 1944-45, c. 33.

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

Moneys received to be deposited in bank.

Moneys from licence fees.

1. Paragraph *(a)* of subsection one of section fourteen of *The Canadian Broadcasting Act, 1936*, chapter twenty-four of the statutes of 1936, is repealed and the following substituted therefor:—

"*(a)* the gross amount of the moneys received in each year from licence fees in respect of private receiving licences and private station broadcasting licences without deducting therefrom any costs of collection or administration;"

Explanatory Notes.

Receiving licence fees are, at present, subject to deductions for collection and administrative expenses by the licensing authority (total deductions for 1946-47 were $544,673.17). This amendment is to provide for the full licence fee paid by licensed listeners and private station broadcasting licences to be used exclusively for broadcasting.

The paragraph to be repealed reads as follows:—

"*(a)* the moneys received from licence fees in respect of private receiving licences and private station broadcasting licences, *after deducting from the gross receipts the cost of collection and administration, such costs being determined by the Minister from time to time;*"

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 454.

An Act respecting Income Taxes.

First reading, July 12, 1947.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

92718

INCOME TAX ACT.

Arrangement of Parts and Divisions.

Part I—Income Tax.

Division I—Liability for Tax.

Division II—Computation of Income.
- General Rules.
- Amounts Included in Computing Income.
- Amounts not Included in Computing Income.
- Deductions Allowed in Computing Income.
- Deductions not Allowed in Computing Income.
- Miscellaneous Rules for Computing Income.

Division III—Taxable Income.

Division IV—Taxable Income Earned in Canada by Non-residents.

Division V—Computation of Tax.
- Rules Applicable to Individuals.
- Rules Applicable to Corporations.
- Rules Applicable to All Taxpayers.

Division VI—Returns, Assessments, Payment and Appeals.
- Returns.
- Estimate of Tax.
- Assessment.
- Payment of Tax.
- Interest.
- Penalties.
- Refund of Overpayment.
- Objections to Assessment.
- Appeals to Income Tax Appeal Board.
- Appeals to the Exchequer Court.
- General.

Division VII—Exemptions.

Division VIII—Exceptional Cases and Special Rules.
- Trustees and Estates.
- Personal Corporations.
- Investment Companies.
- Non-Resident-Owned Investment Corporations.
- Foreign Business Corporations.
- Scientific Research.
- Cooperatives.
- Refund of Premiums.
- Patronage Dividends.
- Special Contributions by Employers to Superannuation Funds.
- Exemption of Certain Superannuation or Pension Benefits.
- Exemption of Certain Government Annuities and Like Annuities.
- Authors.
- Mining Companies, Oil and Gas Wells, etc.
- Consolidated Returns.

PART II—TAX ON CANADIAN INCOME OF NON-RESIDENT PERSONS.

PART III—TAX ON OBLIGATIONS PAYABLE IN FOREIGN CURRENCY AT PREMIUM.

PART IV—GIFT TAX.

PART V—ADMINISTRATION AND ENFORCEMENT.
Administration.
Collection.
Offences.
Procedure and Evidence.

PART VI—TAX EVASION.

PART VII—INTERPRETATION.

PART VIII—TRANSITIONAL PROVISIONS.

FIRST SCHEDULE—INCOME TAX APPEAL BOARD.

SECOND SCHEDULE—APPEALS TO EXCHEQUER COURT OF CANADA.

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 454.

An Act respecting Income Taxes.

HIS Majesty, by and with the 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 *Income Tax Act.*

PART I—INCOME TAX.

DIVISION I—LIABILITY FOR TAX.

Residents.

2. (1) An income tax shall be paid as hereinafter required upon the taxable income for each taxation year of every person resident in Canada at any time in the year.

Non-residents employed or carrying on business in Canada.

(2) Where a person who is not taxable under subsection one for a taxation year

(a) was employed in Canada in performing the duties of an office or employment at any time in the year, or

(b) carried on business in Canada at any time in the year,

an income tax shall be paid as hereinafter required upon the part of his taxable income for the year that was earned in Canada.

Taxable income.

(3) The taxable income of a taxpayer for a taxation year is his income for the year minus the deductions permitted by Division III.

Cross References to Income War Tax Act

s. 1.

s. 9 (1) and (2).

Division II—Computation of Income.

General Rules.

World income.

3. The income of a taxpayer for a taxation year for the purposes of this Part is his income for the year from all sources inside or outside Canada and, without restricting the generality of the foregoing, includes income for the year from

(a) businesses,
(b) property, and
(c) offices or employments.

Income from business or property.

4. Subject to the other provisions of this Part, income for a taxation year from a business or property shall be determined in accordance with generally accepted accounting principles.

Income from office or employment.

5. (1) The income of an individual from an office or employment for a taxation year shall be deemed to be the salary, wages and other remuneration, including gratuities, received by him in the year plus

(a) the value of board, lodging and other benefits (except the benefit he derives from his employer's contributions to or under an approved superannuation fund or plan) received or enjoyed by him in the year in respect of, in the course of or by virtue of the office or the employment, and

(b) all amounts received by him in the year on a daily or other periodic basis as an allowance for personal or living expenses or as an allowance for any other purpose except

(i) travelling or other allowances expressly fixed by and in an Act of the Parliament of Canada,

(ii) travelling and separation allowances received under service regulations as a member of the naval, military or air forces of Canada, or

(iii) representation or other special allowances received by a person not resident in Canada at any time in the taxation year as

(A) an ambassador, minister, high commissioner, officer or servant of Canada or a member of the naval, military or air forces of Canada, or

(B) an agent general, officer or servant of a province,

without any deduction therefrom whatsoever except deductions permitted by paragraphs *(g)*, *(h)*, and *(j)* of subsection (1) of section 11.

Idem.

(2) Salary or wages may, after having been received, be deemed at the option of the taxpayer to have been received in the taxation year in which they were earned.

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 3.

new.

s. 3.

new.

Amounts Included in Computing Income.

6. (1) Without restricting the generality of section 3, there shall be included in computing the income of a taxpayer for a taxation year

Interest, dividends, annuities, etc.

(a) amounts received in the year as, on account or in lieu of payment of, or in satisfaction of

(i) interest,

(ii) dividends,

(iii) annuity payments, or

(iv) superannuation or pension benefits,

Income from partnership or syndicate.

(b) the taxpayer's income from a partnership or syndicate for the year whether or not he has withdrawn it during the year,

Payments based on production or use.

(c) amounts received by the taxpayer in the year that were dependent upon use of or production from property other than agricultural land even though they were instalments of the sale price of the property,

Alimony.

(d) amounts received by the taxpayer in the year pursuant to a decree, order or judgment of a competent tribunal in an action or proceeding for divorce or judicial separation or pursuant to a separation agreement as alimony or other allowance payable on a periodic basis for the maintenance of the recipient thereof and the children of the marriage, if any, if the recipient is living apart from the spouse or former spouse required to make the payments,

Previous reserve for doubtful debts.

(e) the amount deducted as a reserve for doubtful debts in computing the taxpayer's income for the immediately preceding year,

Bad debts recovered.

(f) amounts received in the year on account of debts in respect of which a deduction for bad debts had been made in computing the taxpayer's income for a previous year,

Personal corporation dividends.

(g) amounts deemed to have been received in the year by the taxpayer under section 59 as a shareholder in a personal corporation, and

Premiums on redemption of shares.

(h) amounts received by the taxpayer in the year as premiums paid by a corporation on the redemption or acquisition of any of its shares.

Income and capital combined.

7. Where a payment under a contract or other arrangement can reasonably be regarded as being in part a payment of interest or other payment of an income nature and in part a payment of a capital nature, the part of the payment that can reasonably be regarded as a payment of interest or other payment of an income nature shall, irrespective of when the contract or arrangement was made or the form or legal effect thereof, be included in computing the recipient's income.

Cross References to Income War Tax Act.

s. 3.

s. 30.

s. 3 (1) *(f)*.

s. 3 (1) *(h)*.

new.

new.

s. 21 (1).

s. 17.

s. 3(2).

Benefits from a trust, contract, etc.

8. (1) The value of all benefits (other than a distribution or payment of capital) to a taxpayer during a taxation year from or under an estate, trust, contract, arrangement or power of appointment irrespective of when made or created shall, subject to subsection (3), be included in computing his income for that year.

Income from a trust or estate.

(2) Income from a trust or estate that became payable in a taxation year to a beneficiary of the trust or estate but was not paid in that year shall be included in computing the beneficiary's income for that year and not in computing his income for a subsequent year in which it was paid.

Limitation.

(3) Such part of an amount paid by a trust or estate for the upkeep, maintenance or taxes of property that under the terms of the trust or will is required to be maintained for the use of a tenant for life as is prescribed either generally or in a particular case shall be included in computing the income of the tenant for life for the taxation year for which it was paid.

Winding-up.

9. (1) Where funds or property of a corporation have, in a taxation year, been distributed or otherwise appropriated in any manner whatsoever to or for the benefit of a shareholder on the winding-up, discontinuance or reorganization of its business, the amount or value thereof shall, to the extent that the corporation had on hand undistributed income earned since the beginning of 1917, be deemed to have been received in the year by the shareholder as a dividend.

Redemption or conversion of common shares.

(2) Where a corporation, having on hand undistributed income earned since the beginning of 1917, has

(a) redeemed or acquired any of its common shares or reduced its common stock, or

(b) converted any of its common shares into shares other than common shares or into some obligation of the corporation,

a dividend shall be deemed to have been received by each of the persons who held any of the shares at the time the transaction was completed equal to the lesser of

(c) the amount received or the value of that which was received by him for or in respect of the shares or the reduction or conversion, or

(d) the portion of the aforesaid undistributed income that would have been payable to him in respect of the shares if the corporation's business had been wound up at that time.

Appropriation of property to shareholders.

(3) Where, in a taxation year,

(a) a payment has been made by a corporation to a shareholder otherwise than pursuant to a *bona fide* business transaction,

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 3 (1).

s. 11 (1).

s. 11 (5).

s. 19 (1).

s. 16.

new.

(*b*) funds or property of a corporation have been otherwise appropriated in any manner whatsoever to, or for the benefit of, a shareholder, or

(*c*) a benefit or advantage has been conferred on a shareholder by a corporation,

otherwise than on the redemption of shares or on the winding-up, discontinuance or reorganization of its business, the amount or value thereof shall be deemed to have been received by the shareholder as a dividend in the year.

Loan to shareholder.

(4) Where a corporation has, in a taxation year, made a loan to a shareholder, the amount thereof shall be deemed to have been received by the shareholder as a dividend in the year unless the loan was made

(*a*) in the ordinary course of its business and its ordinary business included the lending of money,

(*b*) to an officer or servant of the corporation to enable or assist him to purchase or erect a dwelling house for his own occupation, or

(*c*) to an officer or servant of the corporation to enable or assist him to purchase fully paid shares of the corporation to be held by him by way of beneficial ownership.

Interest on income bonds.

(5) An annual or other periodic amount received by a taxpayer from a corporation in respect of an income bond or income debenture shall be deemed to have been a dividend unless the corporation is entitled to deduct the amount so paid by it in computing its income.

Undistributed profits.

(6) Where the Minister has notified a corporation by registered letter that in his opinion the undistributed profits of the corporation exceed what is reasonably required for the purpose of the business by an amount specified therein, a dividend equal to the amount specified in the notice shall be deemed to have been received by its shareholders on the day on which the registered letter was posted unless

(*a*) it is established that the undistributed profits on hand on that day did not exceed the amount that was reasonably required for the purpose of the business in which case no dividend shall be deemed under this subsection to have been received, or

(*b*) it is established that the amount by which the undistributed profits on hand on that day exceeded the amount that was reasonably required for the purpose of the business is an amount less than that specified in the notice in which case the dividend that shall be deemed to have been received is the lesser amount.

Undistributed income.

(7) Where, under this section, a dividend has been deemed to have been received, the undistributed income of the corporation shall, for the purposes of this Part, be deemed to have been reduced by the amount deemed to have been received by the shareholders.

s. 18.

s. 12 (2).

s. 13.

s. 20.

Amounts not Included in Computing Income.

10. (1) There shall not be included in computing the income of a taxpayer for a taxation year

Exempt income.

(a) an amount that is declared to be exempt from income tax by any other legislation of the Parliament of Canada,

War Saving Certificates.

(b) an amount received under a War Savings Certificate issued by Canada,

Pension fund investments.

(c) an amount received in respect of the investment of the superannuation or pension funds of a trust established in connection with, or a corporation incorporated for the administration of, an approved superannuation fund or plan,

Ship or aircraft of non-residents.

(d) the income for the year of a non-resident person carrying on business in Canada from the operation of a ship or aircraft owned or operated by him, if the country where that person resided grants substantially similar relief for the year to a person resident in Canada,

Service pension.

R.S., c. 157, 1946, c. 43.

(e) a pension payment received under the Pension Act or *The Civilian War Pensions and Allowances Act*,

Service pension from another country.

(f) a pension payment received on account of disability or death arising out of war service from a country that was an ally of His Majesty at the time of the war service, if that country grants substantially similar relief for the year to persons receiving pensions referred to in paragraph *(e)*,

Workmen's compensation.

(g) compensation received under an employees' or workmen's compensation act of Canada or a province in respect of an injury, disability or death, or

Unemployment insurance.

1940 c. 44.

(h) benefits received under *The Unemployment Insurance Act, 1940*.

M.L.A.'s expense allowance.

(2) Where an elected member of a provincial legislative assembly is, under an Act of the provincial legislature, paid an allowance in a taxation year for expenses incident to the discharge of his duties as a member, the allowance shall not be included in computing his income for the year unless it exceeds one-half of the maximum fixed amount provided by law as payable to him by way of salary, indemnity and other remuneration as a member in respect of attendance at a session of the legislature in which event there shall be included in computing his income for the year only the amount by which the allowance exceeds one-half of that maximum fixed amount.

new.

s. 4 (j).

s. 4 *(z)*.

s. 4 *(m)*.

s. 4 *(l)*.

s. 4 *(l)*.

s. 4 *(u)*.

new.

s. 3 (9).

Deductions Allowed in Computing Income.

11. (1) Notwithstanding any other provision in this Division, the following amounts may be deducted in computing the income of a taxpayer for a taxation year

Capital cost of property.

(a) such part of the capital cost to the taxpayer of property, or such amount in respect of the capital cost to the taxpayer of property, if any, as is allowed by regulation,

Allowance re oil or gas well.

(b) such amount as an allowance in respect of an oil or gas well, if any, as is allowed to the owner by regulation,

Interest.

(c) such amount as was payable in the year pursuant to a legal obligation to pay interest on borrowed money used to earn income (not exceeding, where there is an agreement to pay interest at a fixed rate per annum, interest so payable) but, if the rate at which the interest was computed was unreasonably high, only such part of the amount so paid as would have been paid if the rate had been reasonable may be deducted,

Reserve for doubtful debts.

(d) such amount as a reserve for doubtful debts as is reasonable in the circumstances of the taxpayer in the year having regard to generally accepted accounting principles,

Bad debts.

(e) the aggregate amount of debts owing to the taxpayer

(i) that are established by him to have become bad in the year, and

(ii) that have been included in computing his income for that year or a previous year,

Employer's contributions to pension funds.

(f) an amount not exceeding $900 paid by the taxpayer to or under an approved superannuation fund or plan in respect of services rendered by each employee, officer or director in the year plus such amount as may be deducted as a special contribution under section 67,

Employee's contributions to pension funds.

(g) amounts contributed by the taxpayer to or under an approved superannuation fund or plan,

(i) not exceeding in the aggregate $900 in the year, if retained by his employer from his salary or wages for or under the fund or plan in respect of services rendered in the year or paid into or under the fund or plan by the taxpayer as part of his dues for the year as a member of a trade union, and

(ii) not exceeding in the aggregate $900 paid in the year into or under the fund or plan by the taxpayer in respect of services rendered by him previous to the year while he was not a contributor,

s. 5 (1) *(a)* and s. 6 (1) *(n)*.

s. 5 (1) *(a)*.

s. 5 (1) *(b)*.

new
new } but see s. 6 (1) *(d)*.

s. 5 (1) *(ff)* and s. 5 (1) *(m)*.

s. 5 (1) *(g)*.

Gifts to His Majesty.

(h) an amount paid by the taxpayer to His Majesty in right of Canada as a gift in the last 8 months of the taxation year or the first 4 months of the next taxation year,

Capital element in annuities.

(i) the capital element of each annuity payment (other than a superannuation or pension benefit or a government annuity or like payment to which section 69 applies) included in computing income for the year, that is to say,

(i) if the annuity was paid under a contract, an amount equal to that part of the payment determined in prescribed manner to have been a return of capital, and

(ii) if the annuity was paid under a will or trust, such portion of the payment as can be established by the recipient not to have been paid out of the income of the estate or trust,

Alimony.

(j) an amount paid by the taxpayer pursuant to a decree, order or judgment of a competent tribunal in an action or proceeding for divorce or judicial separation or pursuant to a separation agreement as alimony or other allowance payable on a periodic basis for the maintenance of the recipient thereof or the children of the marriage, if any, if he is living apart from the spouse or former spouse to whom he is required to make the payment,

Refund of premiums.

(k) such amounts in respect of payments made or credits allowed by an insurance corporation other than a life insurance corporation to its policy holders as are permitted by section 65,

Patronage dividends.

(l) such amounts in respect of payments pursuant to allocations in proportion to patronage as are permitted by section 66, and

Interest on succession duties.

(m) an amount equal to annual interest accruing within the taxation year in respect of succession duties or inheritance taxes.

Shareholder's allowance for capital cost.

(2) Where a deduction is allowed under paragraph *(a)* or *(b)* of subsection (1) in respect of the capital cost of a mine operated by a corporation or in respect of an oil or gas well operated by a corporation, there may be deducted in computing the income of a shareholder of the corporation from his shares, such amount in respect of the capital cost of the mine or in respect of the oil or gas well, if any, as is allowed by regulation.

Lessee's share of certain allowances.

(3) Where a deduction is allowed under paragraph *(a)* or *(b)* of subsection (1) in respect of the capital cost of a mine or timber limit operated by a lessee or in respect of a gas or oil well operated by a lessee, the lessor and lessee may agree as to what portion of the allowance each may deduct and, in the event that they cannot agree, the Minister may fix the portions.

CROSS REFERENCES TO INCOME WAT TAX ACT.

s. 3 (7).

s. 3 (1) *(b)* and *(g)*.

s. 5 (1) *(t)*.

s. 5 (7).

s. 5 (8).

s. 5 (1) *(l)*.

s. 5 (1) *(a)*.

s. 5 (1) *(a)*.

Deductions Not Allowed in Computing Income.

12. (1) In computing income no deduction shall be made in respect of

General limitation.
(a) an outlay or expense to the extent that it was not made or incurred in gaining or producing income from property or a business,

Capital outlay or loss.
(b) an outlay, loss or replacement of capital, a payment on account of capital or an allowance in respect of depreciation, obsolescence or depletion except as expressly permitted by this Part,

Limitation *re* exempt income.
(c) an outlay or expense to the extent that it was made or incurred in gaining or producing exempt income,

Annual value of property.
(d) the annual value of property except rent paid in the taxation year for property used in the taxpayer's business,

Reserves, etc.
(e) an amount transferred or credited to a reserve, contingent account or sinking fund except as expressly permitted by this Act,

Payments on income bonds.
(f) an amount paid by a corporation other than a personal corporation as interest or otherwise to holders of its income bonds or income debentures unless the bonds or debentures have been issued or the income provisions thereof have been adopted since 1930

(i) to afford relief to the debtor from financial difficulties, and

(ii) in place of or as an amendment to bonds or debentures that at the end of 1930 provided unconditionally for a fixed rate of interest,

Corporation tax.
(g) a corporation tax, as defined by regulation, paid to the government of a province, or to a municipality, or

Personal or living expenses.
(h) personal or living expenses of the taxpayer except travelling expenses (including the entire amount expended for meals and lodging) incurred by the taxpayer while away from home in the course of carrying on his business.

Unreasonable expenses.
(2) Where a disbursement or expense or a part thereof is otherwise deductible, only such part thereof as is reasonable in the circumstances may be deducted in computing income.

Miscellaneous Rules for Computing Income

Chief business, office or employment.
13. The income of an individual for a taxation year shall be deemed to be not less than his income for the year from his chief business, office or employment.

Inventories.
14. (1) For the purpose of computing income, each item in an inventory shall be valued at its cost to the tax payer or its fair market value, whichever is lower, or in such other manner as may be permitted by regulation.

(2) In this section "an inventory" means a detailed list of property the value of which is relevant in computing the taxpayer's income from a business for the taxation year.

s. 6 (1) *(a)*.

s. 6 (1) *(b)*.

s. 6 (1) *(h)* and s. 6 (5).

s. 6 (1) *(c)*.

s. 6 (1) *(d)*.

s. 6 (1) *(k)*.

s. 6 (1) *(o)*

s. 5 (1) *(f)* and s. 6 (1) *(f)*.

s. 6 (2).

s. 10.

new.

Partner or sole proprietor.

15. The income of a partner or of an individual who is a proprietor of a business from the partnership or business for a fiscal period that ended in a taxation year shall be deemed to be his income from the partnership or business for the taxation year.

Indirect payments.

16. (1) For the purpose of computing the income of a taxpayer, a payment or transfer of money, rights or things made pursuant to the direction of, or with the concurrence of, the taxpayer to some other person for the benefit of the taxpayer or as a benefit that the taxpayer desires to have conferred on the other person shall be deemed to be a payment or transfer to the taxpayer.

Undistributed revenue.

(2) For the purpose of computing the income of a taxpayer, a payment or transfer in a taxation year of money, rights or things made to the taxpayer or some other person for the benefit of the taxpayer and other persons jointly or a profit or gain made by the taxpayer and other persons jointly in a taxation year shall be deemed to have been received by the taxpayer in the year to the extent of his interest therein notwithstanding that it was not divided or distributed in that year.

Inadequate considerations.

17. (1) Where a corporation, partnership or individual carrying on business in Canada has purchased anything from a parent, subsidiary or associated corporation or partnership at a price in excess of the fair market value, the purchase shall, for the purpose of computing the income from the business, be deemed to have been made at the fair market value.

(2) Where a corporation, partnership or individual carrying on business in Canada has sold anything to a parent, subsidiary or associated corporation or partnership at a price less than the fair market value, the sale shall, for the purpose of computing the income from the business, be deemed to have been made at the fair market value.

(3) Where a person carrying on business in Canada has paid to a non-resident person as price, rental, royalty or other payment for the use or a reproduction of any property an amount computed at a rate higher than that at which similar payments made by other persons in the same kind of business are computed, the amount paid shall, for the purpose of computing the income from the business, be deemed to have been an amount computed at the rate at which similar payments are made by other persons in the same kind of business unless the payer establishes that the payer and the recipient are not associated, controlled one by the other or controlled by the same person.

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 34 (1).

new.

s. 23.

s. 23.

s. 23B.

(4) Where a corporation has distributed to its shareholders directly or indirectly, any of its property, either on winding-up or otherwise, for no consideration or for a consideration substantially below the fair market value, if the sale thereof at the fair market value would have increased the corporation's income for a taxation year, the corporation shall, for the purpose of determining its income be deemed to have sold the property during the year and to have received therefor the fair market value thereof.

Lease-option, hire-purchase, etc.

18. For the purpose of computing income, a lease-option agreement, a hire-purchase agreement or other contract or arrangement for the leasing or hiring of property by which it is agreed that the property may, on the satisfaction of a condition, vest in the lessee or other person to whom the property is leased or hired shall be deemed to be an agreement for the sale of the property and rent or other consideration paid or given thereunder shall be deemed to be on account of the price of the property and not for its use; and the lessee or other person in whom the property may vest shall, for the purpose of a deduction under paragraph *(a)* or *(b)* of subsection (1) of section 11, be deemed as long as the contract or arrangement is outstanding to be the owner of the property the capital cost of which was the price fixed by the contract or arrangement.

Loan to non-resident corporation.

19. Where a corporation resident in Canada has loaned money to a non-resident corporation and the loan has remained outstanding for one year or longer without interest at a reasonable rate having been paid or credited to the lender, interest computed at 5% per annum shall, for the purpose of computing its income, be deemed to have been received by the lender on the last day of each taxation year during all or part of which the loan has been outstanding.

Losses in another country not allowed if tax deduction taken in previous year.

20. Where a corporation has been allowed a deduction from tax for a previous taxation year under this Act in respect of taxes paid to the government of a country other than Canada, the income of the corporation for a taxation year shall be deemed to be not less than its income from all sources outside that country.

Husband and wife.

21. (1) Where a person has either before or during a taxation year transferred property, either directly or indirectly, by means of a trust or by any other means whatsoever, to his spouse, the income for the year from the property or from property substituted therefor shall be deemed to be income of the transferor and not of the transferee.

s. 32B.

new.

s. 23A.

s. 6 (1) *(j)*.

s. 32 (2).

(2) Where a person has received salary or wages as the employee of his spouse, the amount thereof shall not be deducted in computing the income from the spouse's business and shall not be included in computing the employee's income.

(3) Where a husband and wife are partners in a business, the wife's income from the business for a taxation year shall be deemed to belong to the husband except to the extent that it is established to be a reasonable return on the capital invested by the wife in the business.

(4) Where, in a taxation year, a person receives salary or wages as the employee of a partnership in which his spouse is a partner, the proportion of the salary or wages that the spouse's interest in the partnership business is of the interest of all the partners shall be deemed to have been received by the spouse as part of the income from the business for the year and not to have been received by the employee.

Transfers to minors.

22. (1) Where a person has, either before or during a taxation year, transferred property to a person who is not more than 18 years of age, either directly or indirectly, by means of a trust or by any other means whatsoever, the income for the year from the property or from property substituted therefor shall be deemed to be income of the transferor and not of the transferee unless

(a) the transferee has before the end of the year attained the age of 19 years, and

(b) it is established by the transferor that the transfer was not made for the purpose of avoiding income tax.

Trusts.

(2) Where property is held in trust on condition

(a) that the property or property substituted therefor shall

(i) revert to the donor or other person from whom the property or property for which it was substituted was directly or indirectly received, or

(ii) pass to persons determined by him at a time subsequent to the creation of the trust, or

(b) that, during the lifetime of the donor or other person from whom the property or property for which it was substituted was directly or indirectly received, the property shall not be disposed of except with his consent or in accordance with his direction,

income from the property shall be deemed to be income of the donor or such other person.

Transfers of income.

(3) Where a person has, before or during a taxation year, transferred the right to income from property to a person connected with him by blood relationship, marriage or adoption or to a trust for such a person's benefit, without transferring the property, the income for the year shall be deemed to be income of the transferor.

s. 31 (2).

s. 31 (1).

s. 31 (3).

s. 32 (1).

s. 32 (3).

s. 32 (4).

Death of taxpayer.

23. (1) When a taxpayer has died

(a) an amount received in respect of interest, rents, royalties, annuities or other periodical payments shall be deemed to have been received in equal daily amounts in the period for or in respect of which the amount was payable, and an amount so deemed to have been received on or before the day of death shall be included in computing the taxpayer's income and an amount so deemed to have been received after the day of death shall be included in computing the income of his estate; and

(b) income earned by the taxpayer during his lifetime and received after his death by his legal representatives shall, if it was not included in computing his income, be included in computing the estate's income for the taxation year in which it was received to the extent that the amount so received in the year exceeds $750.

(2) In paragraph *(b)* of subsection (1), "income earned by the taxpayer" means his "earned income" as defined by section 31.

Securities in satisfaction of income debt.

24. Where a person has received a security or other right wholly or partially as or in lieu of payment of or in satisfaction of an interest, dividend or other debt that was then payable and the amount of which would be included in computing his income if it had been paid, the value of the security or other right or the applicable portion thereof shall, notwithstanding the form or legal effect of the transaction, be included in computing his income for the taxation year in which it was received; and a payment in redemption of the security or in satisfaction of the right shall not be included in computing the recipient's income.

Division III—Taxable Income.

25. (1) For the purpose of computing the taxable income of an individual for a taxation year there may be deducted from his income for the year such of the following amounts as are applicable

Married status.

(a) $1,500 in the case of a taxpayer who, during the year, was

(i) a married person who supported his spouse,

(ii) a person who had a son or daughter wholly dependent upon him for support, if the son or daughter was, during the year,

(A) under 18 years of age,

(B) 18 years of age or over and dependent by reason of mental or physical infirmity, or

(C) under 21 years of age and a student at a secondary school, university or other educational institution,

(iii) an unmarried person or a married person not supporting his spouse who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 11 (3).

s. 11 (4) *(b)*.

new.

s. 3 (11) (1947).

s. 5 (1) *(c)*.

upon him and connected with him by blood relationship, marriage or adoption, or

(iv) an unmarried minister or clergyman in charge of a diocese, parish or congregation who maintained a self-contained domestic establishment and employed therein a full-time servant;

Single person.

(b) $750 in the case of an individual not entitled to a deduction under paragraph *(a)*;

Children.

(c) for each child or grandchild of the taxpayer who, during the year, was wholly dependent upon him for support and was

(i) under 18 years of age,

(ii) 18 years of age or over and dependent by reason of mental or physical infirmity, or

(iii) under 21 years of age and a student at a secondary school, university or other educational institution,

$100 if the child or grandchild was a child qualified for family allowances and $300 if the child or grandchild was not so qualified; and

Other dependents.

(d) an amount expended by the taxpayer during the taxation year for the support of a person who, during the year, was dependent on the taxpayer for support and was

(i) his parent or grandparent and dependent by reason of mental or physical infirmity,

(ii) his brother or sister

(A) under 18 years of age,

(B) 18 years of age or over and dependent by reason of mental or physical infirmity, or

(C) under 21 years of age and a student at a secondary school, university or other educational institution, or

(iii) his daughter or sister under 21 years of age training as a nurse at a public or provincially licensed private hospital,

not exceeding $100 if the person was a child qualified for family allowance and $300 if he was not such a child.

Limitation on deduction of spouse.

(2) Where a married person supported his spouse during a taxation year and the spouse

(a) has income plus exempt income for the year exceeding $250 and not exceeding $750, the deduction of $1,500 allowed the married person by paragraph *(a)* of subsection (1) shall be reduced by the amount by which the spouse's income plus exempt income exceeds $250, or

(b) has income plus exempt income exceeding $750 for the year, each spouse is entitled to the deduction permitted by paragraph *(b)* of subsection (1) and not that permitted by paragraph *(a)* thereof;

and, for the purpose of this subsection, where a man and his wife lived together during the taxation year, he shall be deemed to have supported her during that year.

s. 5 (1) *(c)*.

s. 5 (1) *(d)*.

s. 5 (1) *(e)*.

s. 5 (3).

Dependent child.

(3) For the purpose of the deduction for a child under paragraph *(c)* of subsection (1), it shall be assumed, unless the contrary is established, that an illegitimate child was wholly dependent on his mother and that any other child was wholly dependent on his father.

Limitation on deduction in respect of a child.

(4) A taxpayer who is entitled to a deduction under paragraph *(a)* of subsection (1) by reason of having a dependent as described therein may not make a deduction under paragraph *(c)* or *(d)* of subsection (1) in respect of the same dependent unless the dependent is his child and he employs a full-time servant in a self-contained domestic establishment where he supports the child.

Alimony case.

(5) Where a taxpayer is entitled to a deduction in computing his income for a taxation year under paragraph *(j)* of subsection (1) of section 11 in respect of a payment for the maintenance of a spouse or child, the spouse or child shall, for the purposes of paragraph *(a)* or *(c)* of subsection (1) of this section, be deemed not to be the spouse or child of the taxpayer.

Estate or trust.

(6) No deduction may be made under this section from the income of a trust or estate.

26. For the purpose of computing the taxable income of a taxpayer for a taxation year there may be deducted from the income for the year such of the following amounts as are applicable:—

Charitable gifts.

(a) the aggregate of gifts made by the taxpayer in the year to organizations operated in Canada exclusively for charitable purposes not exceeding

(i) in the case of a corporation, 5% of its income for the year, and

(ii) in the case of an individual, 10% of his income for the year;

Medical expenses.

(b) an amount equal to that portion of medical expenses in excess of 4% of the taxpayer's income incurred and paid either by the taxpayer or his legal representatives

(i) within a period of 12 months ending in the year and not included in the calculation of a deduction for medical expenses under this Act for a previous year, or

(ii) in the event of the death of the taxpayer, within a period of 12 months commencing in the year and not included in the calculation of a deduction for medical expenses under this Act for a previous year,

if payment was made

(iii) to a medical practitioner, dentist or nurse qualified to practise under the laws of the place where the expenses were incurred or a public or licensed private hospital in respect of a birth in the family of, illness of or operation on the taxpayer, his

s. 5 (4).

s. 5 (1) *(d)* and *(e)*.

s. 5 (6).

s. 11 (4) *(c)*.

s. 5 (1) *(j)* and *(jj)*.

s. 5 (1) *(n)*.

spouse or any dependent in respect of whom he may make a deduction from income under section 25,

(iv) as salary or wages for one full-time attendant upon the taxpayer, his spouse or any such dependent who was throughout the whole of the year necessarily confined by reason of illness, injury or affliction to a bed or wheelchair,

(v) as salary or wages for one full-time attendant upon the taxpayer, his spouse or any such dependent who was totally blind at any time in the taxation year and required the services of an attendant, or

(vi) for an artificial limb, a spinal brace, a brace for a limb or an aid to hearing for the taxpayer, his spouse or any such dependent,

but not exceeding the aggregate of

(vii) $900 in the case of a person who is entitled to a deduction of $1,500 under paragraph *(a)* of subsection (1) of section 25 or would be so entitled if it were not for subsection (2) of the said section and $600 in the case of any other person, and

(viii) $150 for each dependent in respect of whom he may make a deduction from income under section 25 but not exceeding $600 in respect of such dependents;

Wages of attendant on a blind person.

(c) not more than $480 paid by a taxpayer who was totally blind at any time in the year as salary or wages to a full-time attendant upon the taxpayer employed by reason of the taxpayer's blindness, if no amount in respect of salary or wages for such an attendant is included in calculating a deduction for medical expenses under this subsection for the year;

Business losses.

(d) business losses sustained in the three years immediately preceding and the year immediately following the taxation year, but

(i) an amount in respect of a loss is only deductible to the extent that it exceeds the aggregate of amounts previously deducted in respect thereof under this Act,

(ii) no amount is deductible in respect of the loss of any year until the losses of previous years have been deducted, and

(iii) no amount is deductible in respect of a loss unless the taxpayer carried on the same business in the taxation year as he carried on in the year the loss was sustained;

Research expenses.

(e) such amount in respect of expenditures on scientific research as is permitted by section 63; and

Taxes on mining and logging profits.

(f) such amount as may be allowed by regulation in respect of taxes on income for the year from mining or logging operations.

s. 5 (2).

s. 5 (1) *(p)*.

s. 5 (1) *(u)*.

s. 5 (1) *(w)*.

Dividends received by a corporation.

27. (1) Where a corporation in a taxation year received a dividend from a corporation that

(a) was resident in Canada in the year and was not exempt from tax under this Part for the year,

(b) was exempt from tax under this Part for the year by virtue of the provision exempting investment companies, or

(c) had never paid tax under this Part by virtue of provisions allowing a deduction or exemption from tax on income derived from the operation of base metal, strategic mineral, metalliferous and industrial mineral mines during the first three years of production,

an amount equal to the dividend may be deducted from the income of the receiving corporation for the year for the purpose of determining its taxable income.

(2) Where a corporation in a taxation year received a dividend from a corporation that is taxable under subsection (2) of section 2 for the year, an amount equal to the proportion of the dividend that the paying corporation's taxable income earned in Canada for the year is of the whole of its taxable income for the year may be deducted from the income of the receiving corporation for the year for the purpose of determining its taxable income.

Dividends from certain non-resident subsidiaries.

28. (1) Where a corporation resident in Canada the shares of which are held by the public has received a dividend from a non-resident subsidiary wholly-owned corporation in a taxation year during the whole of which at least 75% of the property (other than inter-company obligations and good will) of the principal corporation and all its subsidiary wholly-owned corporations is outside Canada, an amount equal to the dividend may be deducted from the corporation's income for the year for the purpose of determining its taxable income.

(2) Subsection (1) is not applicable unless the country by which the income of the subsidiary corporation that paid the dividend is taxed grants substantially similar relief for the year to corporations resident therein in respect of dividends received by them from wholly-owned subsidiary corporations resident or carrying on business in Canada.

(3) Notwithstanding subsection (1), if, in any case, the dividends to which it would otherwise apply exceed the aggregate of the subsidiary corporation's income that was taxable in a country other than Canada in the taxation year when the dividends were declared and the income so taxable in the immediately preceding year, only the amount of the said aggregate may be deducted under this section.

Life insurance corporations.

29. Notwithstanding anything in this Part, the taxable income of a life insurance corporation for a taxation year shall be deemed to be the aggregate of the amounts credited to shareholders' account or otherwise appropriated for or on account of shareholders during the year.

s. 4 *(n)* and *(s)*.

s. 4 *(o)*.

s. 4 *(r)*.

s. 4 *(gg)*.

Division IV—Taxable Income Earned in Canada by Non-Residents.

General rule.

30. (1) For the purposes of this Act, the part of a non-resident person's taxable income for a taxation year that was earned in Canada is

(a) the part of his income for the year that may, on generally accepted accounting principles or otherwise resonably, be attributed to the duties performed by him in Canada or the business carried on by him in Canada, minus

(b) the aggregate of such of the deductions from income permitted for determining taxable income as may, on generally accepted accounting principles or otherwise reasonably, be considered wholly applicable and of such part of any other of the said deductions as may, on generally accepted accounting principles or otherwise reasonably, be considered applicable.

Non-resident shareholder employees.

(2) Where one or more non-resident persons render services in Canada as directors, officers or employees of a corporation carrying on business in Canada the majority of the voting shares of which are owned or controlled by him or them or a trustee acting on his or their behalf, all dividends and interest received by them or a trustee on their behalf from the corporation shall be deemed to have been earned by him or them in Canada.

Division V—Computation of Tax.

Rules Applicable to Individuals.

Rates.

31. (1) Every individual shall pay a tax for each taxation year equal to

(a) 10% of the taxable income, if the taxable income does not exceed $100,

(b) $10 plus 12% of the amount by which the taxable income exceeds $100 if the taxable income exceeds $100 and does not exceed $200,

(c) $22 plus 14% of the amount by which the taxable income exceeds $200 if the taxable income exceeds $200 and does not exceed $300,

(d) $36 plus 16% of the amount by which the taxable income exceeds $300 if the taxable income exceeds $300 and does not exceed $400,

(e) $52 plus 18% of the amount by which the taxable income exceeds $400 if the taxable income exceeds $400 and does not exceed $500,

(f) $70 plus 20% of the amount by which the taxable income exceeds $500 if the taxable income exceeds $500 and does not exceed $3,500,

(g) $670 plus 22% of the amount by which the taxable income exceeds $3,500 if the taxable income exceeds $3,500 and does not exceed $5,000,

s. 24 and s. 25 (1).

s. 25A.

First Schedule.

(h) $1,000 plus 26% of the amount by which the taxable income exceeds $5,000 if the taxable income exceeds $5,000 and does not exceed $6,500,

(i) $1,390 plus 30% of the amount by which the taxable income exceeds $6,500 if the taxable income exceeds $6,500 and does not exceed $8,500,

(j) $1,990 plus 35% of the amount by which the taxable income exceeds $8,500 if the taxable income exceeds $8,500 and does not exceed $11,500,

(k) $3,040 plus 40% of the amount by which the taxable income exceeds $11,500 if the taxable income exceeds $11,500 and does not exceed $14,000,

(l) $4,040 plus 45% of the amount by which the taxable income exceeds $14,000 if the taxable income exceeds $14,000 and does not exceed $17,000,

(m) $5,390 plus 50% of the amount by which the taxable income exceeds $17,000 if the taxable income exceeds $17,000 and does not exceed $25,000,

(n) $9,390 plus 55% of the amount by which the taxable income exceeds $25,000 if the taxable income exceeds $25,000 and does not exceed $50,000,

(o) $23,140 plus 60% of the amount by which the taxable income exceeds $50,000 if the taxable income exceeds $50,000 and does not exceed $75,000,

(p) $38,140 plus 65% of the amount by which the taxable income exceeds $75,000 if the taxable income exceeds $75,000 and does not exceed $100,000,

(q) $54,390 plus 70% of the amount by which the taxable income exceeds $100,000 if the taxable income exceeds $100,000 and does not exceed $150,000,

(r) $89,390 plus 75% of the amount by which the taxable income exceeds $150,000 if the taxable income exceeds $150,000 and does not exceed $250,000,

(s) $164,390 plus 80% of the amount by which the taxable income exceeds $250,000 if the taxable income exceeds $250,000.

Special tables for taxable incomes not exceeding $3,000.

(2) An individual, other than a trustee or estate, whose taxable income for a taxation year is $3,000 or less, of which not more than $1,800 is investment income, shall, in lieu of the tax under subsection (1), pay a tax computed in accordance with a prescribed table, which shall be prepared in accordance with the following rules:

(a) the table shall divide the taxable incomes to which it is applicable into ranges of income not exceeding $10 each and specify an amount payable as tax on every taxable income within each range, and

(b) the amount payable as tax on a taxable income within one of the ranges referred to in paragraph *(a)* shall be the amount of tax in dollars (excluding any fractional part of a dollar) that is approximately the

s. 9A (2) and (3).

average of the taxes otherwise payable under subsection (1) on the highest and lowest taxable incomes in the range.

Tax on investment income.

(3) There shall be added to the tax of an individual computed in accordance with subsection (1) for a taxation year an amount equal to 4% of the amount by which the taxpayer's investment income for the year exceeds $1,800.

(4) For the purpose of this section, investment income means the taxable income for the taxation year minus the earned income for the year.

(5) For the purpose of this section, "earned income" means

(a) salary or wages, superannuation or pension benefits and retiring allowances, and

(b) income from the carrying on of a business either alone or as a partner actively engaged in the business.

(6) Where a taxpayer's salary or wages for a taxation year is in excess of a fair and reasonable remuneration for services rendered by the taxpayer, the excess shall be deemed, for the purpose of this section, to be investment income for the year.

(7) Where a disbursement or expense was laid out or expended for the purpose of earning both earned income and investment income, it shall, for the purpose of this section, be allocated on generally accepted accounting principles in part to the earned income and in part to the investment income.

Deduction for provincial tax

32. (1) Where an individual has paid tax on income for a taxation year to the government of a province in which he resided or was employed during the year, there may be deducted from the tax otherwise payable under this Part for the year the lesser of

(a) an amount equal to the tax so paid, or

(b) 5% of the tax otherwise payable under this part for the year.

(2) For the purpose of this section "tax otherwise payable under this Part" means the tax otherwise payable after making the deduction, if any, under section 38 but before making any deduction in respect of taxes paid to the government of a country other than Canada.

Deduction for non-resident tax.

33. There may be deducted from the tax otherwise payable by a non-resident individual under this Part for a taxation year the amount deducted or withheld in the year under section 76 from dividends or interest that are deemed by subsection (2) of section 30 to have been earned by him in Canada.

Payments on retirement, etc.

34. In the case of

(a) a single payment

(i) out of or pursuant to a superannuation or pension fund or plan upon the death, withdrawal

First Schedule.

s. 2 (1) *(n)*.

s. 2 (1) *(m)*.

s. 6 (3).

s. 6 (4).

s. 7.

s. 25A.

s. 9 (7).

or retirement from employment of an employee or former employee in full satisfaction of all his rights in or under the fund or plan, or

(ii) upon retirement of an employee in recognition of long service and not made out of or under an approved superannuation fund or plan, or

(b) a payment or payments made by an employer to an employee or former employee upon or after retirement in respect of loss of office or employment,

the payment or payments made in a taxation year may, at the option of the taxpayer by whom it is or they are received, be deemed not to be income of the taxpayer for the purposes of this Part, in which case there shall be added to the taxpayer's tax for the year as computed in accordance with section 31, a tax on the payment or aggregate of the payments computed at the effective rate of the tax payable under this Part on the employee's income for the last complete taxation year in the employment.

Rules Applicable to Corporations.

Rate.

35. Subject to sections 60, 61 and 73, every corporation shall pay a tax for each taxation year equal to 30% of its taxable income for the year.

Deduction for foreign tax on dividends from subsidiaries.

36. (1) A corporation resident in Canada may deduct from the tax payable under this Part for a taxation year, an amount equal to the income tax deemed to have been paid to the government of a country other than Canada on the income out of which dividends (other than dividends that are deductible from income under section 28) are paid to it in the year by a non-resident subsidiary controlled corporation, other than a non-resident subsidiary wholly-owned holding corporation, calculated in accordance with the following rules:

(a) the dividends shall be deemed to have been paid out of income of the subsidiary for the year immediately preceding the year in which the dividends were declared; and

(b) the tax paid on the income from which the dividends are deemed to have been paid in a year shall be deemed to have been paid at the effective rate of the income tax paid by the subsidiary on its income for that year.

(2) A corporation resident in Canada may deduct from the tax payable under this Part for a taxation year that proportion of the dividends received by it in the year from a non-resident subsidiary wholly-owned holding corporation that the income tax paid by the holding corporation's non-resident subsidiary controlled corporations to countries other than Canada on income for the year preceding the taxation year is of the aggregate of the incomes of the said subsidiary controlled corporations for the said preceding year.

First Schedule.

s. 8 (2A).

s. 8 (2B).

(3) In this section "non-resident holding corporation" means a non-resident corporation that, in the taxation year in respect of which the expression is used, derives more than 75% of its income from dividends from non-resident subsidiary controlled corporations.

(4) Notwithstanding this section and section 37, no more shall be deducted under those sections in respect of tax paid to a country other than Canada on dividends received in a taxation year by a corporation resident in Canada from a non-resident subsidiary corporation than the tax otherwise payable under this Part for the year on the amount of the dividends.

Rules Applicable to All Taxpayers.

Foreign tax deduction.

37. (1) A taxpayer who was resident in Canada during the whole of a taxation year may deduct from the tax for the year otherwise payable under this Part an amount equal to the lesser of

(a) the tax paid by him to the government of a country other than Canada on his income from sources therein for the year, or

(b) the tax otherwise payable under this Part on the taxpayer's income from sources in that country for the year computed at the effective rate of the whole tax otherwise payable under this Part.

(2) In this section "tax otherwise payable" means the tax otherwise payable before making any deduction under section 36 or in respect of taxes payable to a provincial government.

Deduction for residence outside Canada.

38. (1) A taxpayer who was resident in Canada during part only of a taxation year may deduct from the tax otherwise payable under this Part, the proportion of that tax that the period in the year during which he did not reside in Canada is of the whole year.

(2) In this section "tax otherwise payable" means the tax payable before making any deduction in respect of taxes payable to a provincial government.

Farmers and fishermen.

39. (1) Where a taxpayer's chief business has been farming or fishing during a taxation year and the 2 immediately preceding years and the taxpayer has filed under this Part returns of income for the 2 preceding years within the time limited therefor, if the taxpayer before the expiration of 4 months after the end of the taxation year files with the Minister an election in prescribed form, the tax payable by the taxpayer under this Part upon income for the taxation year shall be deemed to be

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 8 (2c).

new.

8 (1) and (2).

s. 7A.

s. 9 (5) and (6).

(a) the aggregate of the taxes that would have been payable by the taxpayer under this Part for the taxation year and the 2 immediately preceding years if the income during each of those years had been his average income for those years,

minus

(b) the aggregate of the taxes actually paid by the taxpayer under this Part for the 2 immediately preceding years.

(2) For the purposes of subsection (1),

(a) "farming" includes tillage of the soil, livestock raising, raising of poultry, fur farming, dairying, fruit growing and the keeping of bees; and

(b) "fishing" includes fishing for or catching shell fish, crustaceans and marine animals.

Division VI—Returns, Assessments, Payment and Appeals.

Returns:

40. (1) Where a tax is payable under this Part for a taxation year, a return of the income shall be made to the Minister without notice or demand in prescribed form and containing prescribed information

Corporations. *(a)* in the case of a corporation, by or on behalf of the corporation within 6 months from the end of the year,

Deceased persons. *(b)* in the case of a taxpayer who has died without making the return, by his legal representatives, within 6 months from the day of death,

Individuals. *(c)* in the case of any other person, on or before April 30, in the next year, by the taxpayer or, if he is unable for any reason to make the return, by his guardian, curator, tutor, committee or other legal representative, or

Designated persons. *(d)* in a case where no person described by paragraph *(a)*, *(b)* or *(c)* has made the return, by such person as is required by notice in writing from the Minister to make the return, within such reasonable time as the notice specifies.

Demands for returns. (2) Every person, whether or not he is liable to pay tax under this Part for a taxation year and whether or not he has filed a return under subsection (1), shall, upon receipt at any time of a demand therefor in writing from the Minister or any person thereunto authorized by the Minister make forthwith to the Minister a return of his income for the year in prescribed form and containing prescribed information.

Trustees, etc. (3) Every trustee in bankruptcy, assignee, liquidator, curator, receiver, trustee or committee and every agent or other person administering, managing, winding-up, controlling or otherwise dealing with the property, business, estate or income of a person who has not made a return for a taxation year as required by this section shall make a return in prescribed form of that person's income for that year.

s. 33 (1) and (3), s. 35 (1) and (2), s. 36 (1) and (3).

s. 33 (2).

s. 37 and s. 38.

Death of partner or proprietor.

(4) Where a partner or an individual who is a proprietor of a business died after the close of a fiscal period but before the end of the calendar year in which the fiscal period closed, a separate return of the taxpayer's income from the business after the close of the fiscal period to the time of death shall be made and the tax under this Part shall be paid thereon as if that income were the income of another person.

Estimate of Tax.

Estimates.

41. Every person required by Section 40 to make a return of income shall in the return estimate the amount of tax payable on the income.

Assessment.

Rules re assessments.

42. (1) The returns received by the Minister shall with all due despatch be checked and examined.

(2) After examination of a return, the Minister shall send a notice of assessment to the person by whom the return was made verifying or altering the amount of the tax as estimated in the return.

(3) Liability for the tax imposed by this Part is not affected by an incorrect or incomplete assessment or by the fact that no assessment has been made.

(4) The Minister may at any time assess any person for tax, interest or penalties and may

(a) at any time, if the taxpayer or person making the return has made any misrepresentation or committed any fraud in making the return or supplying information under this Act, and

(b) within 6 years from the day of the original assessment in any other case,

re-assess or make additional assessments upon any person for tax, interest and penalties.

(5) The Minister is not bound by a return or information supplied by or on behalf of a taxpayer and, in making an assessment, may, notwithstanding a return or information so supplied or if no return has been made, determine the tax to be paid by any person.

(6) An assessment shall, subject to being varied or vacated on an appeal under this Part and subject to a re-assessment, be deemed to be valid and binding notwithstanding any error, defect or omission therein or in any proceeding under this Act relating thereto.

Omission of investment income.

43. (1) Where there has been omitted from a return of income any investment income as defined by section 31 the existence of which is, on inquiry by or on behalf of the Minister or on information received from a person other than the taxpayer or person making the return, subsequently discovered, the taxpayer may be deemed to have received double the amount so omitted from the return and assessed accordingly.

s. 34 (2).

s. 48 (1).

s. 53 (1).

s. 54 (1).

s. 55.

s. 55.

s. 47.

s. 69A (4).

s. 83.

(2) This section is applicable in the case of a deceased taxpayer whether the omission is discovered before or after the death of the taxpayer.

(3) This section shall not be construed as providing for a penalty in substitution for any penalty otherwise provided for in this Act.

Payment of Tax.

Withholding from wages and salaries.

44. (1) Every person paying salary or wages to an officer or employee resident or employed in Canada at any time in a taxation year shall deduct or withhold from the salary or wages such amount as may be prescribed and shall, within one week of the day when he became liable to pay the salary or wages or at such other time as may be prescribed, remit that amount to the Receiver General of Canada on account of the officer's or employee's tax for the year under this Part.

Payment of remainder.

(2) Where an amount has been deducted or withheld under this section from the salary or wages received by an individual in a taxation year, if the aggregate of the salary or wages received by him in the year is equal to or greater than three-quarters of his income for the year, he shall, on or before April 30 in the next year, pay to the Receiver General of Canada the remainder of his tax for the year as estimated under section 41.

Farmers.

45. Every individual whose chief business is farming shall pay to the Receiver General of Canada

(a) on or before December 31 in each taxation year, two-thirds of the tax as estimated by him at the rates for the year on his estimated taxable income for the year or on his taxable income for the immediately preceding year, and

(b) on or before April 30 in the next year, the remainder of the tax as estimated under section 41.

Other individuals.

46. Every individual other than one to whom subsection (2) of section 44 or section 45 applies, shall pay to the Receiver General of Canada

(a) on or before March 31, June 30, September 30 and December 31, respectively, in each taxation year, an amount equal to one-quarter of the tax as estimated by him at the rates for the year on his estimated taxable income for the year or on his taxable income for the immediately preceding year, and

(b) on or before April 30 in the next year, the remainder, if any, of the tax as estimated under section 41.

Corporations.

47. (1) Every corporation shall, during the 12 month period ending 6 months after the close of each taxation year, pay to the Receiver General of Canada

s. 92 (2).

s. 48 (2).

s. 48 (5).

s. 48 (3).

s. 48 (4).

(a) on or before the last day of each of the first 6 months in that period, an amount equal to one-twelfth of the tax as estimated by it at the rate for the taxation year

(i) on its estimated taxable income for the year, or

(ii) on its taxable income for the immediately preceding year,

(b) on or before the last day of each of the next 5 months in the period, an amount equal to one-sixth of the remainder of the tax payable as estimated by it on its taxable income for the year at the rate for the year, and

(c) on or before the last day of the period, the remainder of the tax as estimated under section 41.

Special case.

(2) Where a corporation has held forth the prospect that it will make allocations in proportion to patronage to its customers of a taxation year as described by section 66 and its income for the year is estimated by it to be not more than $3,000, it may, instead of paying the instalments required by subsection one, pay to the Receiver General of Canada at the end of the 12 month period referred to in subsection one the whole of the tax as estimated under section 41.

Payment of remainder.

48. The taxpayer shall, within 30 days from the day of mailing of the notice of assessment, pay to the Receiver General of Canada any part of the tax payable then remaining unpaid.

Payments on behalf of others.

49. (1) Every person required by section 40 to make a return of the income of any other person for a taxation year shall, within 30 days from the day of mailing of the notice of assessment, pay all taxes, penalties and interest payable by or in respect of that person to the extent that he has or had, at any time since the taxation year, in his possession or control property belonging to that person or his estate and shall thereupon be deemed to have made that payment on behalf of the taxpayer.

Certificate before distribution.

(2) Every trustee in bankruptcy, assignee, administrator, executor and other like person, before distributing any property under his control, shall obtain a certificate from the Minister certifying that there are not outstanding any taxes, interest or penalties that have been assessed under this Act and are chargeable against or payable out of the property.

Liability.

(3) Distribution of property without a certificate required by subsection (2) renders the person required to obtain the certificate liable for the unpaid taxes, interest and penalties.

s. 48 (10) (1947).

s. 54 (2).

s. 50.

s. 51.

s. 51.

Interest.

50. (1) Where the amount paid on account of tax for a taxation year by or on behalf of the taxpayer before assessment is less than the tax subsequently found to be payable, the person liable to pay the tax shall pay interest on the remainder from

Wage earners and farmers. *(a)* in the case of a person to whom subsection (2) of section 44 or section 45 applies, April 30, in the next year,

Other individuals. *(b)* in the case of a person to whom section 46 applies, December 31, in the taxation year, and

Corporations. *(c)* in the case of a corporation, the day 6 months after the end of the taxation year,

to the day of payment at the rate of

Rates. *(d)* 4% per annum for the part of the period preceding the day one month after the day of mailing of the notice of assessment or the day 4 months from the day on or before which the return of the income was required to be filed, whichever is the later, and

Idem. *(e)* 7% per annum for the remainder, if any, of the period.

Interest on instalments. (2) In addition to the interest payable under subsection (1) where a taxpayer, being required by this Part to pay a part or instalment of tax, has failed to pay all or any part thereof as required, he shall, on payment of the amount he failed to pay, pay interest at 4% per annum from the day on or before which he was required to make the payment to the day of payment or the beginning of the period in respect of which he becomes liable to pay interest thereon under subsection (1) whichever is earlier.

Special case. (3) Where a corporation that paid tax under subsection (2) of section 47 had an income for the taxation year of more than $3,000, it shall, forthwith after assessment, pay an amount equal to 2% of the tax under this Part for the taxation year.

Limitation. (4) For the purposes of subsection (2) where a taxpayer is required to pay a part or instalment of tax for a taxation year as estimated by him on his taxable income for a preceding year or on his estimated taxable income for the taxation year, he shall be deemed to have been liable to pay a part or instalment computed by reference to the taxable income for

(a) the preceding year, or

(b) the taxation year,

whichever is the lesser.

Participation certificates. (5) Notwithstanding any other provision in this section, no interest is payable in respect of the amount by which the tax payable by a person is increased by a payment made by the Canadian Wheat Board on a participation certificate previously issued to him until thirty days after the payment is made.

Limitation on interest period. (6) No interest is payable under this section upon unpaid taxes in respect of the period beginning 20 months after the

s. 48 (2), (3), (4) and (5) and s. 54 (3) and (4).

s. 48 (4) and (6).

s. 48 (10) (1947).

s. 48 (6).

s. 48 (9).

s. 54 (5).

day fixed by this Act for filing the return of the taxpayer's income upon which the taxes are payable and ending 30 days from the day of mailing of the notice of assessment.

Penalties.

Delay in making return.

51. (1) Every person who has failed to make a return as required by subsection (1) of section 40 is liable to a penalty of

(a) $5, if at the time the return was required to be made no tax or tax equal to $100 or less was unpaid,

(b) an amount equal to 5% of the tax that was unpaid when the return was required to be made, if tax equal to $100 or more and less than $10,000 was unpaid at that time, and

(c) $500, if at the time the return was required to be made tax equal to $10,000 or more was unpaid.

Idem.

(2) Every person who has failed to make a return as required by subsection (3) of section 40 is liable to a penalty of $10 for each day of default but not exceeding $50.

Failure to complete information.

(3) Every person who has failed to complete the information on a prescribed form as required by or pursuant to section 40 is, unless in the case of an individual the minister has waived it, liable to a penalty

(a) of 10% of the tax payable but, whether he is taxable or not, not less than $25 or more than $100, or

(b) in the case of an individual, of such lesser amount as the minister may, by order, have fixed in respect of the specific failure.

Refund of Overpayment.

Refunds.

52. (1) The Minister may, upon or prior to mailing the notice of assessment, refund, without application therefor, any overpayment made by the taxpayer and he shall make such a refund after mailing the notice of assessment if application in writing is made therefor by the taxpayer within twelve months from the day the overpayment was made or the day on which the notice of assessment was sent.

Application to other taxes.

(2) Instead of making a refund that might otherwise be made under this section, the Minister shall, where the taxpayer is liable or about to become liable to make another payment under this Act, apply the amount of the overpayment to that other liability and notify the taxpayer of that action.

Definition.

(3) For the purpose of this section "overpayment" means an amount paid on account of tax minus all amounts payable under this Act or an amount so paid where no amount is so payable.

Objections to Assessment.

Notice.

53. (1) A taxpayer who objects to an assessment under this Part may, within 60 days from the day of mailing of

s. 77 (1).

s. 77 (2).

s. 77 (4).

s. 53 (2) and s. 56.

s. 53 (2).

new.

s. 69A.

the notice of assessment, serve on the Minister a notice of objection in duplicate in prescribed form setting out the reasons for the objection and all relevant facts.

Service.

(2) A notice of objection under this section may be served by mailing the notice by registered post to the income tax office from which the notice of assessment was received or to the Minister.

Reconsideration.

(3) Upon receipt of the notice of objection, the Minister shall reconsider the assessment and as soon as possible vacate or confirm the assessment or re-assess and he shall notify the taxpayer of his action by registered post.

Appeals to Income Tax Appeal Board.

Appeal.

54. (1) Where a taxpayer has served notice of objection to an assessment under section 53, he may appeal to the Income Tax Appeal Board constituted by the First Schedule to have the assessment vacated or varied after either

(a) the Minister has confirmed the assessment or re-assessed, or

(b) 6 months have elapsed after service of the notice of objection and the Minister has not notified the taxpayer that he has vacated or confirmed the assessment or re-assessed;

but no appeal under this section may be instituted after the expiration of 3 months from the day notice has been mailed to the taxpayer under section 53 that the Minister has confirmed the assessment or re-assessed.

First schedule.

(2) Notice of appeal under this section shall be served and all other matters in connection with an appeal under this section shall be regulated by the First Schedule.

Appeals to the Exchequer Court.

Appeal.

55. (1) The Minister or the taxpayer may, within 120 days of the day on which the Registrar of the Income Tax Appeal Board mails the decision on an appeal under section 54 to the Minister and the taxpayer, appeal to the Exchequer Court of Canada.

Second schedule.

(2) All matters in connection with an appeal under this section shall be regulated by the Second Schedule.

s. 69B.

s. 69C.

Irregularities.

56. An assessment shall not be vacated or varied on appeal by reason of any irregularity, informality, omission or error on the part of any person in the observation of any directory provision of this Act.

Division VII—Exemptions.

57. (1) No tax is payable under this Part upon the taxable income of a person for a period when that person was

Governor General.

(a) the Governor General of Canada,

Employees of a country other than Canada.

(b) an officer or servant of the government of a country other than Canada whose duties required him to reside in Canada

(i) if that country grants a similar privilege to an officer or servant of Canada of the same class,

(ii) if he is not, at any time in the period, engaged in a business or performing the duties of an office or employment in Canada other than his position with that government, and

(iii) if he was during that period a subject or citizen of that country,

Municipal authorities.

(c) a municipality or a municipal or public body that performed a function of government,

Municipal or provincial corporations.

(d) a corporation, commission or association not less than 90% of the shares or capital of which was owned by a province or a municipality,

Charitable organizations.

(e) an organization operated exclusively for charitable purposes or an agricultural organization, a board of trade or a chamber of commerce, no part of the income of which was payable to, or otherwise benefited personally any proprietor, member or shareholder thereof,

Labour organizations.

(f) a labour organization or society or a benevolent or fraternal benefit society or order,

Non-profit. organizations.

(g) a club, society or association organized and operated exclusively for social welfare, civic improvement, pleasure or recreation or for any other purpose except profit, no part of the income of which was payable to, or otherwise benefited personally, any proprietor, member or shareholder thereof,

Mutual insurance corporations.

(h) a mutual insurance corporation that received its premiums wholly from the insurance of churches, schools or other charitable organizations,

Credit unions.

(i) a corporation or association incorporated or organized as a credit union or cooperative credit society if

(i) it was restricted to carrying on business in one province and it derived its revenue prim-

s. 69D.

s. 4 (*a*).
s. 4 (*b*).

new.

s. 4 (*d*).

s. 4 (*e*).

s. 4 (*f*).

s. 4 (*h*).

s. 4 (*g*).

s. 4 (*q*).

arily from loans made to members residing within that province, or

(ii) the members thereof are corporations or associations incorporated or organized

(A) as credit unions deriving their revenues primarily from loans made to members,

(B) under provincial cooperative legislation, or

(C) for charitable purposes,

or corporations or associations no part of the income of which was payable to, or otherwise benefited personally, any shareholder or member thereof,

Housing corporation.

(j) an institutional housing corporation, an institutional holding company or a limited dividend housing corporation within the meaning of those expressions as defined by *The National Housing Act, 1944*,

Personal corporation.

(k) a corporation exempt by section 59 as a personal corporation,

Investment company.

(l) a corporation exempt by section 60 as an investment company,

Foreign business corporation.

(m) a corporation exempt by section 62 as a foreign business corporation, or

Co-operatives.

(n) a co-operative corporation exempt by section 64.

Apportionment rule.

(2) Where it is necessary for the purposes of this Act to ascertain the taxable income of a taxpayer for a period that is a part of a taxation year, the taxable income for the period shall be deemed to be the proportion of the taxable income for the taxation year that the number of days in the period is of the number of days in the taxation year.

Division VIII—Exceptional Cases and Special Rules.

Trustees and Estates.

Income of trust or estate.

58. (1) Subject to subsection (2), where income of a trust or estate for a taxation year or a part thereof was not payable in the year to a beneficiary or other person beneficially interested therein, the trustee or other person having control of the income shall, for the purposes of this Act and without affecting his liability for his own income tax, be deemed to be in respect of the trust or estate an individual (in this Act referred to as a trust or estate) whose income for the taxation year is the income hereinbefore referred to and whose property and assets are the property and assets of the trust or estate.

(2) Where there is more than one trust to which subsection (1) would apply and

(a) substantially all of the property and assets thereof have been received from one person, and

s. 4 *(y)*.

new.

s. 4 *(w)*.

s. 4 *(k)*.

s. 4 *(p)*.
new.

s. 11 (2).

(b) the various trusts are conditioned so that the income thereof accrues or will ultimately accrue to the benefit of the same beneficiary, group or class of beneficiaries, the trustee or other person having control of the income of such of the trusts as the Minister may designate, shall, for the purposes of this Act and without affecting his liability for his own income tax, be deemed to be in respect of all the trusts, an individual (hereinafter in this Act referred to as a trust) whose income for the taxation year is the income referred to in subsection (1) of all the trusts and whose property and assets are the property and assets of all the trusts.

Personal Corporations.

Distribution of income.

59. (1) The taxable income of a personal corporation whether actually distributed or not shall be deemed to have been distributed to, and received by, the shareholders as a dividend on the last day of each taxation year of the corporation.

Corporation exempt.

(2) No tax is payable under this Part on the taxable income of a corporation for a taxation year during which it was a personal corporation.

Division of income.

(3) The part of the income of a personal corporation that shall be deemed, under this section, to have been distributed to and received by a shareholder of the corporation, shall be the proportion thereof that the value of all property transferred or loaned by the shareholder or any of his predecessors in title to the corporation is of the value of the property so acquired by the corporation from all its shareholders.

Valuation.

(4) The value of property transferred or loaned by a shareholder to a personal corporation shall be deemed, for the purposes of this section, to be its value at the time when the property was transferred or loaned to the corporation.

Transfers.

(5) For the purposes of this section, where the property of a personal corporation is transferred to or otherwise acquired by another personal corporation, the shareholders of the first corporation shall be deemed to have transferred to the second corporation the property that they transferred to the first corporation.

Dividends declared.

(6) Where a dividend has actually been paid by a personal corporation, it shall not be included in computing the income of a shareholder unless it has been paid out of income earned on or before December 1, 1924, if

(a) dividends declared since that day are deemed to have been paid out of income earned since that day to the extent that such income is available, and

(b) to the extent that income earned since that day is not available, dividends so declared are deemed to have

s. 21 and s. 2 (1) *(i)*.

been paid out of income earned on or before that day to the extent that such income is available.

Returns.

(7) The shareholder by whom a personal corporation is controlled shall file with the return of his income for each taxation year a statement of the assets, liabilities and income of the personal corporation for the year and if he fails to file such a statement for a year there shall be included in his income for that year double the amount of the part of the income of the corporation for the year that under this section is deemed to have been received by him.

Definition.

(8) In this Act, a "personal corporation" means a corporation that, during the whole of the taxation year in respect of which the expression is being applied,

(a) was controlled, whether through holding a majority of the shares of the corporation or in any other manner whatsoever, by an individual resident in Canada or by such an individual and one or more members of his family who were resident in Canada,

(b) derived at least one-quarter of its income from

(i) ownership of or trading or dealing in bonds, shares, debentures, mortgages, hypothecs, bills, notes or other similar property or an interest therein,

(ii) lending money with or without securities,

(iii) rents, hire of chattels, charter parties, fees or remunerations, annuities, royalties, interest or dividends, or

(iv) estates or trusts, and

(c) did not carry on an active financial, commercial or industrial business.

Idem.

(9) For the purpose of paragraph *(a)* of subsection (8), the members of an individual's family are his spouse, sons and daughters.

Investment Companies.

Exemption if no funded indebtedness.

60. (1) No tax is payable under this Part on the taxable income for a taxation year of an investment company that, at no time in the year, had outstanding bonds, debentures or other securities evidencing funded indebtedness.

Half rate if funded indebtedness.

(2) The tax for a taxation year payable by a corporation that was, during the year, an investment company and that had, during the year, outstanding bonds, debentures or other securities evidencing funded indebtedness shall be computed at one half the rate fixed by section 35.

Definition.

(3) In this Act, unless the context otherwise requires, "an investment company" means a corporation that for the taxation year in respect of which the expression is being applied, complied with the following conditions

(a) at least 80% of its property was throughout the year, shares, bonds, securities or cash,

s. 4 *(w)* and s. 9 (8).

(b) not less than 95% of its income for the year was derived from investments mentioned in paragraph *(a)*,

(c) not more than 10% of its property was throughout the year, shares, bonds or securities of any one corporation or debtor other than His Majesty in right of Canada or of a province or a Canadian municipality,

(d) its shares were throughout the year, held by at least 50 or more persons of whom none held more than 25%, and

(e) at least 85% of its taxable income plus exempt income for the year (other than dividends received in the form of shares that have not been sold since received or interest received otherwise than in cash) was distributed to the shareholders before the expiration of 120 days after the end of the year.

Non-Resident-Owned Investment Corporations.

Special rules *re* income.

61. (1) In computing the taxable income of a non-resident-owned investment corporation for a taxation year, there may be deducted from its income for the year,

(a) dividends and interest received in the year from other non-resident-owned investment corporations, and

(b) taxes paid to the government of a country other than Canada in respect of any part of the income of the corporation for the year derived from sources therein,

but in computing its income no deduction shall be made in respect of interest on its bonds, debentures, securities or other indebtedness.

Special tax rate.

(2) The tax payable under this Part by a non-resident-owned investment corporation for a taxation year is an amount equal to 15% of its taxable income for the year.

No deduction for foreign taxes.

(3) No deduction from the tax payable under this Part by a non-resident-owned investment corporation may be made in respect of tax paid to the government of a country other than Canada.

Definition.

(4) In this Act, a "non-resident-owned investment corporation" means a corporation incorporated in Canada that for the taxation year in respect of which the expression is being applied complied with the following conditions:

(a) at least 95% of the aggregate value of its issued shares and all of its bonds, debentures and other funded indebtedness were

(i) beneficially owned by non-resident persons,

(ii) owned by trustees for the benefit of non-resident persons or their unborn issue, or

(iii) owned by a corporation, whether incorporated in Canada or elsewhere, at least 95% of the aggregate value of the issued shares of which and

s. 2 (1) *(p)*, s. 9 (4), s. 22A. and First Schedule.

all of the bonds, debentures and other funded indebtedness of which were beneficially owned by non-resident persons or owned by trustees for the benefit of non-resident persons or their unborn issue or by several such corporations;

(b) its income was derived from

(i) ownership of or trading or dealing in bonds, shares, debentures, mortgages, hypothecs, bills, notes or other similar property or any interest therein,

(ii) lending money with or without security,

(iii) rents, hire of chattels, charter parties, fees or remunerations, annuities, royalties, interest or dividends, or

(iv) estates or trusts;

(c) its principal business was not the making of loans of $500 or less;

(d) it has, within a prescribed time before the taxation year, elected in a prescribed manner to be taxed under this section; and

(e) it has not, within a prescribed time before the taxation year, revoked in a prescribed manner the last election so made by it.

Foreign Business Corporations.

Exemptions.

62. (1) No tax is payable under this Part upon the taxable income of a corporation for a taxation year when it was a foreign business corporation.

(2) No tax is payable under Part II or III by a corporation in respect of amounts paid or credited to it when it was a foreign business corporation.

Definition.

(3) In this Part, unless the context otherwise requires, a "foreign business corporation" is a corporation that for the taxation year in respect of which the expression is being applied

(a) was not a personal corporation, and

(b) has filed a return for the year in prescribed form and has paid an annual fee of $100 within 120 days from the end of the year,

and complied with one of the following conditions:

(c) its business was of an industrial, mining, commercial, public utility or public service nature and was carried on entirely outside Canada either directly or through ownership of shares in or control of subsidiary or affiliated corporations and its assets (except securities acquired by the investment of accumulated income and bank accounts) were situate entirely outside Canada,

s. 4 *(k)*.

(d) it was the wholly owned subsidiary of a corporation that complied with the conditions in paragraph *(c)* and was wholly engaged in carrying on business outside Canada, or

(e) its business was of an investment or financial nature and was carried on entirely outside Canada, its shares had been offered for public subscription or were listed on a recognized stock exchange in Canada or elsewhere and its property (except bank deposits and shares of other corporations that were entitled to exemption under this section) were situate entirely outside Canada.

(4) For the purposes of this section, shares and bonds of corporations incorporated in Canada shall be deemed to be property situate in Canada notwithstanding that they have been transferred on a register outside Canada.

Scientific Research

Deductions from income.

63. (1) A taxpayer who carried on business in Canada and made expenditures in respect of scientific research in a taxation year may, in computing his taxable income for that year, deduct from his income for the year

(a) all expenditures of a current nature made in Canada in the year

(i) on scientific research related to the business and directly undertaken by or on behalf of the taxpayer,

(ii) by payments to an association that undertakes scientific research related to the class of business of the taxpayer, if the association is approved by the Minister after he has, if he deemed it necessary, obtained the advice of the National Research Council, or

(iii) by payments to a university, college, research institute or other similar institution so approved by the Minister to be used for scientific research related to the class of business of the taxpayer, and

(b) one-third of expenditures of a capital nature made in Canada in the year and the 2 years immediately preceding that year on scientific research related to the business and directly undertaken by or on behalf of the taxpayer.

Limitation.

(2) Not more than 5% of the taxable income of the taxpayer for the year preceding the taxation year may be deducted under this section unless the research program in respect of which the expenditures were made has been approved by the Minister after consultation with the National Research Council.

s. 5 (1) *(u)*.

Idem.

(3) No deduction may be made under this section in respect of an expenditure made to acquire rights in, or arising out of, scientific research or in respect of an amount deducted under this Part from income in respect of a gift to a charitable organization.

Definitions.

(4) In this section, unless the context otherwise requires,

(a) "scientific research" means any activity in the field of natural or applied science for the extension of knowledge,

(b) references to expenditures on scientific research include all expenditures incurred for the prosecution, or the provision of facilities for the prosecution, of scientific research,

(c) references to scientific research relating to a business or class of business include any scientific research that may lead to or facilitate an extension of that business or, as the case may be, business of that class, and

(d) "National Research Council" means The Honorary Advisory Council for Scientific and Industrial Research as constituted by the Research Council Act.

Cooperatives.

3 year] exemption.

64. No tax is payable under this Part upon the taxable income for each of the first 3 taxation years after commencement of its business of a corporation that commenced business on or after January 1, 1947, and that was incorporated under provincial legislation respecting the establishment of cooperative corporations for the purpose of marketing (including processing incident to or connected therewith) natural products belonging to or acquired from its members or customers, of purchasing supplies, equipment or household necessaries for or to be sold to its members or customers or of performing services for its members or customers, if, during the taxation year,

(a) the statute under which it was incorporated, its charter, articles of association or by-laws or its contracts with its members or its members and customers held forth the prospect that payments would be made to them in proportion to patronage,

(b) none of its members had more than one vote in the conduct of the affairs of the corporation,

(c) all its members were individuals,

(d) the rate of interest on capital subscribed by its members or the rate of its dividends on its shares did not exceed 5% per annum,

(e) the value of the products marketed for or acquired from, supplies, equipment and household necessaries purchased for or sold to, and services performed for, its customers other than members did not exceed 20% of the total value thereof for all its business, and

s. 4 *(p)*.

(f) the business carried on by the corporation was not a continuation of a previous business in which a substantial number of its members had a substantial interest, either as shareholders of a corporation carrying on the previous business or otherwise.

Refund of Premiums.

Deduction in computing income.

65. In computing the income for a taxation year of an insurance corporation other than a life insurance corporation, whether a mutual corporation or a joint stock company, there may be deducted every amount credited in respect of business for the year to a policyholder of the corporation by way of dividend, refund of premiums or refund of premium deposits if the amount was, during the year or within 12 months thereafter,

(a) paid to the policyholder,

(b) applied in discharge, in whole or in part, of a liability of the policyholder to pay premiums to the corporation, or

(c) credited to the account of the policyholder on terms that he is entitled to payment thereof within a period not exceeding 30 days after demand made by him for payment, if notice of crediting upon such terms was given to the policyholder by the corporation.

Patronage Dividends.

Deduction in computing income.

66. (1) Notwithstanding anything in this Part there may be deducted in computing income for a taxation year, the aggregate of the payments made, pursuant to allocations in proportion to patronage, by a taxpayer

(a) within the year or within 12 months thereafter to his customers of the year, and

(b) within the year or within 12 months thereafter to his customers of a previous year, the deduction of which from income of a previous taxation year was not permitted.

(2) Notwithstanding subsection (1), if the taxpayer has not made allocations in proportion to patronage in respect of all his customers of the year at the same rate, with appropriate differences for different types or classes of goods, products or services, or classes, grades or qualities thereof, the amount that may be deducted under this section is an amount equal to the lesser of

(a) the aggregate of the payments mentioned in subsection (1), or

s. 5 (7).

s. 5 (8) to (11).

(b) the aggregate of

(i) the part of the income of the taxpayer for the year attributable to business done with members, and

(ii) the allocations in proportion to patronage made to non-member customers of the year.

Limitation by reference to capital employed.

(3) Where the deduction of an amount under subsection (1) or (2) would result in the taxpayer's taxable income for the taxation year being less than the amount by which

(a) 3% of the capital employed in the business at the commencement of the year,

exceeds

(b) the interest, if any, paid on borrowed moneys (other than moneys borrowed from a bank incorporated under the Bank Act or from a credit union described in paragraph (i) of section 57) and deducted in computing his income for the year,

the amount that may be deducted under this section is such as will leave the taxpayer with a taxable income equal to the excess.

Definitions.

(4) For the purposes of this section, unless the context otherwise requires

(a) "allocation in proportion to patronage" for a taxation year means an amount credited by a taxpayer to a customer of that year on terms that the customer is entitled to or will receive payment thereof, computed at a rate in relation to the quantity, quality or value of the goods or products acquired, marketed, handled, dealt in or sold, or services rendered by the taxpayer from, on behalf of or to the customer, whether as principal or as agent of the customer or otherwise, with appropriate differences in the rate for different classes, grades or qualities thereof, if

(i) the amount was credited

(A) within the year or within 12 months thereafter, and

(B) at the same rate in relation to quantity, quality or value aforesaid as the rate at which amounts were similarly credited to all other customers of that year who were members or non-member customers of that year, as the case may be, with appropriate differences aforesaid, and

(ii) the prospect that amounts would be so credited was held forth by the taxpayer to his customers of that year who were members or non-member customers of that year, as the case may be:

(b) "capital employed in the business" shall be computed in accordance with the First Schedule to *The Excess Profits Tax Act, 1940*, except that no deduction shall be made from capital in respect of borrowed moneys

(other than moneys borrowed from a bank incorporated under the *Bank Act* or from a credit union described in paragraph *(i)* of section 57);

(c) "customer" means a customer of a taxpayer and includes a person who sells or delivers goods or products to the taxpayer, or for whom the taxpayer renders services;

(d) "income of the taxpayer attributable to business done with members" of any taxation year means that proportion of the income of the taxpayer for the year that the value of the goods or products acquired, marketed, handled, dealt in or sold or services rendered by the taxpayer from, on behalf of, or for members, is of the total value of goods or products acquired, marketed, handled, dealt in or sold or services rendered by the taxpayer from, on behalf of, or for all customers during the year;

(e) "payment" includes the issue of a certificate of indebtedness or shares of the taxpayer or of a corporation of which the taxpayer is a subsidiary wholly-owned corporation if the taxpayer or that corporation has in the year or within 12 months thereafter disbursed an amount of money equal to the aggregate face value of all certificates or shares so issued in the course of redeeming or purchasing certificates of indebtedness or shares of the taxpayer or that corporation previously issued;

(f) "member" means a person who is entitled as a member or shareholder to full voting rights in the conduct of the affairs of the taxpayer (being a corporation) or of a corporation of which the taxpayer is a subsidiary wholly-owned corporation, and

(g) "non-member customer" means a customer who is not a member.

Holding forth prospect of allocations.

(5) For the purpose of this section a taxpayer shall be deemed to have held forth the prospect that amounts would be credited to a customer of a taxation year by way of allocation in proportion to patronage, if

(a) throughout the year the statute under which the taxpayer was incorporated or registered, its charter, articles of association or by-laws or its contract with the customer held forth the prospect that amounts would be so credited to customers who are members or non-member customers, as the case may be, or

(b) prior to the commencement of the year or prior to such other date as may be prescribed for the class of business in which the taxpayer is engaged, the taxpayer has published an advertisement in prescribed form in a newspaper or newspapers of general circulation

throughout the greater part of the area in which the taxpayer carried on business holding forth that prospect to customers who are members or non-member customers, as the case may be, and has filed copies of the newspapers with the Minister within one month of the commencement of the taxation year or of that date, as the case may be.

Customer's income.

(6) Where a payment that is deductible under this section in computing the payer's income was made by issuing a certificate of indebtedness or shares, the amount thereof shall be included in computing the recipient's income for the taxation year in which the certificate or shares was received and not in computing his income for the year in which the indebtedness was discharged or the shares were redeemed.

Special Contributions by Employers to Superannuation Funds.

Deduction from income.

67. Where a taxpayer is an employer and has made a special payment in Canada on account of an employees' superannuation or pension fund or plan in respect of the past services of employees pursuant to a recommendation by a qualified actuary in whose opinion the resources of the fund or plan required to be augmented by the amount of one or more special payments to ensure that all the obligations of the fund or plan to the employees may be discharged in full and has made the payment so that it is irrevocably vested in or for the fund or plan and the payment has been approved by the Minister on the advice of the Superintendent of Insurance, there may be deducted in computing his income

(a) if the whole amount so recommended to be paid has been paid before the 1944 taxation year, one-tenth of the payment in computing income for the 1948 taxation year and one-tenth thereof in computing income for each of the 5 succeeding taxation years,

(b) if the whole amount so recommended to be paid has been paid after the beginning of the 1944 taxation year and before the 1948 taxation year, one-tenth of the payment in computing income for the 1948 taxation year, and one-tenth thereof

(i) in computing income for each of the 5 succeeding taxation years, if the payment was made in the 1944 taxation year,

s. 5 (1) *(m)*.

(ii) in computing income for each of the 6 succeeding taxation years, if the payment was made in the 1945 taxation year,

(iii) in computing income for each of the 7 succeeding taxation years, if the payment was made in the 1946 taxation year, and

(iv) in computing income for each of the 8 succeeding taxation years, if the payment was made in the 1947 taxation year,

(c) if the whole amount so recommended to be paid has been paid in the 1948 taxation year or subsequently, one-tenth of the payment in computing income for each of 10 successive years commencing with the year in which the payment was made, and

(d) if one-tenth of the amount so recommended to be paid, or less, is paid pursuant to a plan whereby the whole amount is to be paid over a period of years, the whole amount of the payment made in computing income for the year of payment.

Exemption of Certain Superannuation or Pension Benefits.

Limitation.

68. There shall be included in computing the income of a taxpayer in respect of a payment received by him out of or under a superannuation or pension fund or plan the investment income of which has at some time been exempt from taxation under the *Income War Tax Act* by reason of an election for such exemption by the trustees or corporation administering the fund or plan, only that part of the payment that remains after deducting the proportion thereof

(a) that the aggregate of the amounts paid by the taxpayer into or under the fund or plan during the period when its income was exempt by reason of such election is of the aggregate of all amounts paid by him into or under the fund or plan, or

(b) that the aggregate of the amounts paid by the employee into or under the fund or plan during the period when its income was exempt by reason of such election together with simple interest on each amount so paid from the end of the year of payment thereof to the commencement of the superannuation allowance or pension at 3% per annum is of the aggregate of all amounts paid by him into or under the fund or plan together with simple interest as aforesaid on each amount so paid,

whichever is the greater.

s. 5 (1) *(h)*.

Exemption of Certain Government Annuities and Like Annuities.

Limitation.

69. There shall be included in computing the income of a taxpayer who received a payment in a taxation year under an annuity contract entered into before June 25, 1940, with the Government of Canada or an annuity contract like those issued under the *Government Annuities Act* entered into before that day with a province or a company incorporated or licensed to do business in Canada only the amount by which the payment exceeds the aggregate of

(a) the lesser of

(i) the amount that would have been so received under the contract if it had continued in force as it was immediately before

(A) May 26, 1932, if the contract was entered into before that day, or

(B) June 25, 1940, if the contract was entered into on or after May 26, 1932,

without the exercise of any option or contractual right to enlarge the annuity income by the payment of additional sums or premiums unless such additional sums or premiums had been paid before that day, or

(ii) $5,000 if the annuity contract was entered into before May 26, 1932, or $1,200 if the annuity contract was entered into on or after May 26, 1932, and

(b) the part of the payment minus the amount determined by paragraph *(a)* that is determined in prescribed manner to have been a return of capital.

Authors.

Allocation of payment.

70. Where the author or joint author of a literary, dramatic, musical or artistic work, having been engaged for a period of more than 12 months in the production thereof, assigns the copyright therein wholly or partially and receives within 12 months of the assignment, in consideration or part consideration therefor, an amount that but for this section would be included in computing his income for the taxation year in which it was received, if he files with the Minister an election in prescribed form before the expiration of the time fixed by this Act for delivering a return of his income for that year,

(a) if the period in which he was engaged on the production of the work did not exceed 2 years,

(i) one-half of the amount shall be included in computing his income for the year in which it was received, and

s. 5 (1) *(k)*.

s. 3 (10).

(ii) one-half of the amount shall be included in computing his income for the year immediately preceding that year, and

(b) if the period in which he was engaged in the production of the work exceeded 2 years,

(i) one-third of the amount shall be included in computing his income for the year in which it was received, and

(ii) one-third of the amount shall be included when computing his income for each of the two years immediately preceding that year.

Mining Companies, Oil and Gas Wells, Etc.

Proceeds of operations vested in trustee.

71. Where an oil or gas well is operated under an arrangement whereby a person other than the operator has an interest in the proceeds of sale of the products thereof and the proceeds of sale are received by a trustee for the persons interested therein

(a) the trustee shall, for the purposes of this Act and without affecting his liability for his own income tax, be deemed to be a corporation the income of which is the proceeds so received,

(b) all the interest in the well of the various persons for whose benefit he receives the proceeds shall be deemed to be vested in the trustee,

(c) taxes or other amounts payable by him by virtue of this section may be paid out of the aforesaid proceeds before they are distributed to the persons interested therein, and

(d) an amount paid in the course of distribution of the proceeds shall be deemed to be a dividend paid by a corporation.

3 years exemption.

72. Where a corporation establishes that income was derived from the operation of a mine that was producing ore in reasonable commercial quantities and was

(a) a base metal or strategic mineral mine that came into production during the 1944 or 1945 calendar year, or

(b) an industrial mineral mine certified by the Minister of Mines and Resources to be operating on mineral deposits other than bedded deposits (including building stone) or a metalliferous mine that came into production during the calendar years 1946 to 1949, inclusive,

(whether or not it had previously been in production) during one of the first 3 taxation years of 12 months after the day on which it came into production, subject to prescribed conditions, the income shall not be included in computing the income of the corporation.

s. 3 (3).

s. 4 *(x)*.

Consolidated Returns.

Election.

73. (1) A corporation that carries on business in Canada may elect by notice to the Minister in prescribed manner to file a return in which its taxable income is consolidated with the taxable income of all its subsidiary wholly-owned corporations carrying on in Canada the same general class of business as itself and having substantially the same taxation year as itself.

Application.

(2) An election under this section is effective in respect of the electing corporation and all its subsidiary wholly-owned corporations carrying on in Canada the same general class of business as itself and having substantially the same taxation year as itself (including a corporation that came within that class after the election was filed) for every taxation year commencing after the election until the first complete taxation year commencing after it was revoked in prescribed manner.

5 year disability after revocation.

(3) Where a corporation has revoked an election made under this section, it may not make a further election under this section during the 5-year period commencing on the day the revocation is filed.

Taxation year.

(4) A taxation year shall be deemed not to have commenced after an election or revocation unless the fiscal periods for the year of all the corporations affected have commenced after the election or revocation.

Unification.

(5) Where a corporation has elected under this section, it and the subsidiary corporations affected shall, for the purpose of this Act, be deemed, in respect of every taxation year for which the election is effective, to be one corporation that owned all the property of all the corporations and the taxable income of which, for a taxation year, is the consolidated taxable income for the year of all the corporations affected.

Returns.

(6) A corporation that has elected under this section shall make a return in prescribed form and containing prescribed information of the consolidated taxable income for each taxation year for which the election is effective; and a return made under this section shall be deemed to be a return required by section 40.

Consolidated taxable income.

(7) Where an election under this section is effective, the consolidated taxable income for a taxation year is, subject to the other provisions of this section, the aggregate of the taxable incomes of the individual corporations for the taxation year minus the aggregate of such losses as any of them have sustained in the taxation year.

Loss of individual corporation.

(8) When computing the taxable income of an individual corporation for the purpose of subsection 7, no deduction shall be made from the income of the corporation for the year in respect of any loss sustained by the corporation in a previous or subsequent year.

s. 35 (3).

Deduction of consolidated loss.

(9) From the consolidated taxable income for a taxation year there may be deducted the consolidated loss, if any, in the 3 years immediately preceding and the year immediately following the taxation year, but

(a) an amount in respect of a loss is only deductible to the extent that it exceeds the aggregate of amounts previously deducted in respect thereof under this Act,

(b) no amount is deductible in respect of the loss of any year until the losses of previous years have been deducted, and

(c) no amount is deductible in respect of a loss unless the taxpayer carried on the same business in the taxation year as he carried on in the year the loss was sustained.

Consolidated loss.

(10) For the purposes of subsection 9, consolidated loss for a taxation year is the aggregate of such losses as any of the individual corporations may have sustained minus the aggregate of the incomes of the other corporations affected by the election to consolidate.

Individual corporation's loss.

(11) Where the loss sustained by a corporation in a taxation year is included in computing the consolidated taxable income or the consolidated loss under this section, the amount thereof shall, for the purpose of paragraph *(d)* of section 26, be deemed to have been deducted under that paragraph in the year in which it was so included.

Rate.

(12) Where a return for a taxation year is required to be filed under this section, the tax payable under this Part is equal to 32% of the consolidated taxable income for the year.

PART II—Tax on Canadian Income of Non-Resident Persons

Tax.

74. (1) Every non-resident person shall pay an income tax of 15% on every amount that a person resident in Canada pays or credits, or is deemed by Part I to pay or credit, to him as, or in respect of,

Dividends.

(a) a dividend other than

(i) a dividend that would, if the *Income War Tax Act* were applicable, have been exempt from taxation under that Act by virtue of section 95 thereof as an exempt dividend from a private company, or

(ii) a dividend in respect of shares in a non-resident-owned investment corporation if the tax paid by the corporation on its income earned between the 1932 taxation year and the first taxation year in which it became taxable as a non-resident-owned investment corporation under Part I plus tax paid by its shareholders under this Part on dividends declared by the corporation in that period is not less than the taxes that would have been payable under this Part if all the corporation's income for each taxation year in that period had been distributed by way of dividends in the year in which it was earned to non-resident shareholders,

Interest.

(b) interest payable

(i) only in Canadian currency, or

(ii) by a subsidiary corporation resident in Canada and wholly-owned by the non-resident person (being the parent corporation) otherwise than under an agreement executed before April 1, 1933 providing for payment in a currency other than Canadian currency,

except interest paid by a non-resident-owned investment corporation or interest paid under bonds of or guaranteed by the Government of Canada,

Estate or trust income.

(c) income of or from an estate or trust,

Copyrights.

(d) copyright in a book, music, an article in a periodical, a newspaper syndicated article, picture, comics or any other newspaper or periodical feature used or to be used in Canada,

Reproductions.

(e) a right in or to the use of any work, whether copyrighted or not, that has been or is to be produced or reproduced in Canada by speech, print or mechanical sound on or from paper, composition, films or mechanical devices of any description,

s. 9B (2) and s. 27 (1).

Rents, royalties, etc.

(f) rent, royalty or a similar payment for the use in Canada of property, in respect of an invention used in Canada or for anything whatsoever used or sold in Canada,

Management fees, etc.

(g) management, technical, professional or other services, information or advice, "know-how", "sales rights" or the right to use a patented or unpatented invention, process or formula, discovered or undiscovered, minus a reasonable amount or the amount paid or payable by the non-resident person, whichever is the lesser, in respect of services actually rendered in Canada by the recipient's officers or servants under or pursuant to the contract or arrangement for the services, information, advice, "know-how", "sales rights" or the use of the invention, process or formula.

Director's fees.

(h) director's fees, or

Alimony.

(i) alimony or other payment for the support of a spouse or former spouse or children of the marriage.

Reduction in rate for motion picture films.

(2) Where an amount described by paragraph *(e)* of subsection (1) relates to a right in or to the use of motion picture films, the tax payable under subsection (1) is 10% of the amount.

Idem for provincial bonds and dividends from wholly-owned subsidiaries.

(3) Where an amount described by subsection (1) relates to

(a) interest on bonds or other obligations of or guaranteed by His Majesty in right of a province or interest on bonds or other obligations provision for the payment of which was made by a statute of a provincial legislature, or

(b) a dividend to a non-resident corporation in respect of shares in a subsidiary corporation all of whose shares (except directors' qualifying shares) that have under all circumstances full voting rights are beneficially owned by the non-resident corporation, unless more than one-quarter of the gross revenue of the paying corporation for the taxation year in which the dividend was paid was derived from interest and dividends other than interest or dividends received from a wholly-owned subsidiary corporation,

the tax payable under subsection (1) is 5% of that amount.

No deductions.

75. (1) The tax payable under section 74 is payable on the amounts described therein without any deduction therefrom whatsoever.

Inadequate consideration.

(2) Where a lesser amount than that actually paid or credited is deemed, by subsection (3) of section 17, to have been paid, the tax under section 74 on an amount described by paragraph *(e)* or *(f)* of subsection (1) thereof is payable on the amount that is so deemed to have been paid.

s. 9B (2).

s. 18 of c. 18 of Statutes of 1940-41 and s. 9B (11).

s. 9B (5).

s. 9B (2).

Redemption by non-resident-owned corporation.

(3) Where a non-resident-owned investment corporation has redeemed any of its shares, bonds, debentures or other securities or discharged a capital obligation, the payment made shall, for the purpose of this Part, be deemed to be the payment of a dividend to the extent that the corporation had on hand income earned after its 1932 taxation year.

Blended principal and interest.

(4) Where section 7 would, if Part I were applicable, require a part of a payment to be included in computing a person's income because it could reasonably be regarded as a payment of interest, that part of the payment shall, for the purpose of this Part, be deemed to have been a payment of interest.

Premium on redemption.

(5) Where a corporation has redeemed or acquired any of its stock at a premium, the premium shall be deemed, for the purpose of this Part, to have been paid as a dividend.

Deduction and payment of tax.

76. (1) When a person pays or credits or is deemed to have paid or credited an amount on which an income tax is payable under this Part, he shall, notwithstanding any agreement or any law to the contrary, deduct or withhold therefrom the amount of the tax and forthwith remit that amount to the Receiver General of Canada on behalf of the non-resident person on account of the tax and shall submit therewith a statement in prescribed form.

(2) Where an amount on which an income tax is payable under this Part is paid or credited by an agent or other person on behalf of the debtor either by way of redemption of bearer coupons or warrants or otherwise, the agent or other person by whom the amount was paid or credited shall, notwithstanding any agreement or law to the contrary, deduct or withhold and remit the amount of the tax and shall submit therewith a statement in prescribed form as required by subsection (1) and shall thereupon, for purposes of accounting to or obtaining reimbursement from the debtor, be deemed to have paid or credited the full amount to the person otherwise entitled to payment.

(3) Where an amount on which an income tax is payable under this Part was paid or credited to an agent or other person for or on behalf of the person entitled to payment without the tax having been withheld or deducted under subsection (1), the agent or other person shall, notwithstanding any agreement or law to the contrary, forthwith remit the amount of the tax to the Receiver General of Canada on behalf of the person entitled to payment in payment of the tax and shall submit therewith a statement in prescribed form and he shall thereupon, for purposes of accounting to the person entitled to payment, be deemed to have paid or credited that amount to him.

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 9B (13).

s. 3 (3).

new.

s. 9B (4).

s. 9B (3).

s. 9B (8).

Alternative *re* rents.

77. (1) Where an amount has been paid during a taxation year to a non-resident person as rent on real property in Canada, he may file a return of income under Part I in the form prescribed for a person resident in Canada for the taxation year and he shall, without affecting his liability for tax otherwise payable under Part I, thereupon be liable, in lieu of paying tax under this Part on that amount, to pay tax under Part I as though

(a) he were a person resident in Canada,

(b) the real property were his only source of income, and

(c) he were not entitled to any deduction from income to determine taxable income.

(2) Where a non-resident person has filed a return under subsection (1), the amount deducted under this Part from rent payments to him and remitted to the Receiver General of Canada shall be deemed to have been paid on account of tax under this section and any portion of the amount so remitted to the Receiver General of Canada in a taxation year in excess of the tax under this section for the year shall be refunded to him.

(3) This section is applicable only in respect of a person resident in a country the government of which grants a similar privilege to persons resident in Canada.

(4) Part I is applicable *mutatis mutandis* to payment of tax under this section.

Discretion *re* residents.

78. The Governor in Council may make general or special regulations, for the purposes of this Part, prescribing

(a) who is or has been at any time resident in Canada, and

(b) where a person was resident in Canada as well as in some other place, what amounts are taxable under this Part.

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 27 (7) and (8).

s. 9B (7).

Part III—Tax on Obligations Payable in Foreign Currency at Premium.

Tax.

79. (1) Where an amount is paid as or in respect of interest or dividends that are payable in a currency that is at a premium of 5% or more in terms of Canadian currency by a person resident in Canada to another person resident in Canada other than a municipality or a municipal or public body performing a function of government, the person to whom the payment is made shall pay an income tax of 5% on the amount of the payment unless the amount of the obligation minus the premium is accepted in full satisfaction of the obligation.

Part II provisions.

(2) Sections 76 and 78 are applicable *mutatis mutandis* to the payment, deducting, withholding and remitting of tax payable under this section.

Concealment.

(3) Every person resident in Canada who has concealed the fact of his Canadian residence either by an overt act or by failing to report it to a person making a payment to him for the purpose of avoiding the tax imposed by this section shall pay double the amount of the tax imposed by this section together with interest on the double amount at 10% per annum from the day when the tax should have been remitted to the Receiver General of Canada to the day of payment.

Exemption.

(4) No tax is payable under this Part by the Governor General.

s. 9B (1) and (10).

PART IV.—Gift Tax.

Tax.

80. (1) Where, during a taxation year, an individual or a personal corporation resident in Canada has transferred, assigned or otherwise disposed of property whether situate inside or outside Canada by way of gift, a tax shall be assessed and paid as hereinafter provided.

(2) Without limiting the generality of subsection (1), a transfer, assignment or disposition of property by way of gift includes a transfer or assignment by a person in trust for another person and a transaction or transactions whereby a person disposes of property directly or indirectly to or for the benefit of another person.

(3) Where a person has transferred property to another person for a consideration that is substantially less than the value of the property, the difference between the value of the property and the amount of the consideration shall be deemed for the purpose of this Part to have been a transfer by way of gift.

Aggregate taxable value.

81. (1) Tax shall be assessed and paid under this Part on the aggregate taxable value of the property transferred, assigned or otherwise disposed of by a donor by way of gift during the taxation year.

(2) For the purpose of this Part, "aggregate taxable value" is the aggregate value of the property disposed of by the donor by way of gift during the taxation year minus the aggregate of

(a) the value of such part thereof as was a *donatio mortis causa*,

(b) the value of such part thereof as was a gift taking effect upon the death of the donor or of such part as was disposed of so that the donee would not obtain the benefit thereof until the death of the donor,

(c) the value of such part thereof as was a gift to an organization operated in Canada exclusively for charitable purposes, to His Majesty in right of Canada or a province or to a municipality,

(d) in respect of each person to whom gifts, other than those referred to in paragraph *(a)*, *(b)* or *(c)*, were made in the taxation year, the value of the gifts to him or $1,000 whichever is the lesser, and

(e) either $4,000 or one-half the difference between the taxable income of the taxpayer for the immediately preceding taxation year as determined under Part I and the tax that was payable thereon under Part I.

s. 88.

Rates.

82. Tax under this Part shall be computed in accordance with the following rates:—

Where the aggregate taxable value does not exceed $5,000		10%
Where the aggregate taxable value exceeds		
$ 5,000 but does not exceed	$ 10,000	11%
$ 10,000 but does not exceed	$ 20,000	12%
$ 20,000 but does not exceed	$ 30,000	13%
$ 30,000 but does not exceed	$ 40,000	14%
$ 40,000 but does not exceed	$ 50,000	15%
$ 50,000 but does not exceed	$ 75,000	16%
$ 75,000 but does not exceed	$ 100,000	17%
$ 100,000 but does not exceed	$ 150,000	18%
$ 150,000 but does not exceed	$ 200,000	19%
$ 200,000 but does not exceed	$ 250,000	20%
$ 250,000 but does not exceed	$ 300,000	21%
$ 300,000 but does not exceed	$ 400,000	22%
$ 400,000 but does not exceed	$ 500,000	23%
$ 500,000 but does not exceed	$ 600,000	24%
$ 600,000 but does not exceed	$ 700,000	25%
$ 700,000 but does not exceed	$ 800,000	26%
$ 800,000 but does not exceed	$1,000,000	27%
$1,000,000		28%

Payment.

83. (1) The tax imposed by this Part shall be paid by the donor to the Receiver General of Canada on or before April 30 in the year following the year in which the gifts were made.

(2) If the donor fails to pay the tax under this Part as herein required, the donor and donees shall be jointly and severally liable to pay the tax, together with interest at the rate of 7% per annum from the day on which it should have been so paid.

(3) The Minister may at any time assess the donor or donees or both for the amount of the tax payable under this section but payment by any of them shall to the extent thereof discharge the joint obligation.

Procedure.

84. The provisions of Division VI of Part I are applicable *mutatis mutandis* to this Part.

Part V.—Administration and Enforcement.

Administration.

Minister's duty.

85. (1) The Minister shall administer and enforce this Act and control and supervise all persons employed to carry out or enforce this Act.

Extensions for returns.

(2) The Minister may at any time extend the time for making a return under this Act.

Inquiries.

(3) The Minister may authorize any officer to make such inquiry as he may deem necessary with reference to anything relating to the administration or enforcement of this Act and, for the purpose of an inquiry, an officer so authorized has all the powers and authorities of a commissioner appointed under Part I of the *Inquiries Act*.

Staff.

86. (1) Such officers, clerks and servants as are necessary to administer and enforce this Act shall be appointed by the Governor in Council.

(2) The Governor in Council may assign the names of office of officers and other persons appointed under this section.

Regulations.

87. (1) The Governor in Council may make regulations not inconsistent with this Act

(a) prescribing anything that, by this Act, is to be prescribed or is to be determined or regulated by regulation,

(b) prescribing the evidence required to establish facts relevant to assessments under this Act,

(c) to facilitate the assessment of tax where deductions or exemptions of a taxpayer have changed in a taxation year,

(d) requiring any class of persons to make information returns respecting any class of information required in connection with assessments under this Act,

(e) authorizing the Deputy Minister of National Revenue for Taxation or a designated officer or class of officers to exercise the powers or perform the duties of the Minister under this Act, and

(f) generally to carry out the purposes and the provisions of this Act.

(2) No regulation made under this Act has effect until it has been published in the *Canada Gazette*.

Collection.

Debts to His Majesty.

88. All taxes, interest, penalties, costs and other amounts payable under this Act are debts due to His Majesty and recoverable as such in the Exchequer Court of Canada or in any other court of competent jurisdiction.

s. 75 (1).

s. 40.

s. 45.

s. 76.

s. 75 (2) and (3) (1947).

s. 70.

Certificates.

89. (1) Where an individual has failed to pay the remainder of his tax as estimated under section 41 on or before April 30 in the year immediately following the taxation year or where a corporation has failed to pay the remainder of its tax as estimated by it under section 41 on or before the end of the 12 month period referred to in subsection (1) of section 47, the amount of the unpaid portion thereof may be certified by the Minister.

(2) Such part of taxes, interest and penalties payable under this Act as have not been certified under subsection (1) and remain unpaid 2 months or more after the day of mailing of a notice of assessment may, unless there is an objection to or an appeal from the assessment duly taken and not disposed of, be certified by the Minister.

Judgments.

(3) On production to the Exchequer Court of Canada, a certificate made under this section shall be registered in the Court and when registered has the same force and effect, and all proceedings may be taken thereon, as if the certificate were a judgment obtained in the said Court for a debt of the amount specified in the certificate plus interest to the day of payment as provided for in this Act.

Costs.

(4) All reasonable costs and charges attendant upon the registration of the certificate are recoverable in like manner as if they were part of the judgment.

Garnishment.

90. (1) When the Minister has knowledge or suspects that any person is or is about to become indebted or liable to make any payment to a taxpayer he may, by registered letter, require him to pay the moneys otherwise payable to the taxpayer in whole or in part to the Receiver General of Canada on account of the taxpayer's liability under this Act.

(2) The receipt of the Minister for moneys paid as required by this section is a good and sufficient discharge of the liability to the taxpayer to the extent of the payment.

(3) Every person who has discharged any liability to a taxpayer after receipt of a registered letter under this section is liable to pay to His Majesty an amount equal to the liability discharged or the liability of the taxpayer for taxes, interest and penalties, whichever is the lesser.

Seizure of chattels.

91. (1) Where a person has failed to pay any tax, interest or penalty or instalment of, or payment on account of, tax as required by this Act, the Minister, on giving 10 days' notice by registered mail addressed to his last known place of residence, may, unless there is an objection to or appeal from the assessment duly taken and not disposed of, issue a certificate of the failure and direct that the goods and chattels of the person in default be seized.

(2) Property seized under this section shall be kept for 10 days at the cost and charges of the owner and, if he does

s. 71.

s. 72.

s. 73.

not pay the amount due together with the costs and charges within the 10 days, the property seized shall be sold by public auction.

(3) Except in the case of perishable goods, notice of the sale setting forth the time and place thereof, together with a general description of the property to be sold shall, a reasonable time before the goods are sold, be published at least once in one or more newspapers of general local circulation.

(4) Any surplus resulting from the distress after deduction of the amount owing and all costs and charges shall be paid or returned to the owner of the property distrained.

(5) Such goods and chattels of any person in default as would be exempt from seizure under a writ of execution issued out of a superior court of the province in which the seizure is made are exempt from seizure under this section.

Taxpayer leaving Canada.

92. (1) Where the Minister suspects that a taxpayer is about to leave Canada, he may before the day otherwise fixed for payment, by notice served personally or by registered letter addressed to the taxpayer, demand payment of all taxes, interest and penalties for which the taxpayer is liable, and the same shall be paid forthwith notwithstanding any other provision of this Act.

(2) Where a person has failed to pay tax, interest or penalties demanded under this section as required, the Minister may direct that the goods and chattels of the taxpayer be seized and subsections (2) to (5) inclusive of section 91 are, thereupon, applicable *mutatis mutandis*.

Withholding taxes.

93. (1) No action lies against any person for withholding or deducting any sum of money in compliance or intended compliance with this Act.

(2) Every person whose employer is required to deduct or withhold any amount from his salary or wages under section 44 shall, from time to time as prescribed, make a return to his employer in prescribed form.

(3) Every person failing to file a form as required by subsection (2) of this section is liable to have the deduction or withholding from his salary or wages under section 44 made as though he were an unmarried person without dependents.

(4) Every person who deducts or withholds any amount under this Act shall be deemed to hold the amount so deducted or withheld in trust for His Majesty.

(5) All amounts deducted or withheld by any person under this Act shall be kept separate and apart from his own moneys and in the event of any liquidation, assignment

s. 74.

s. 86 and s. 92 (10).

s. 92 (4).

s. 92 (5).

s. 92 (6).

s. 92 (7).

or bankruptcy the said amounts shall remain apart and form no part of the estate in liquidation, assignment or bankruptcy.

(6) Every person who deducts or withholds an amount under this Act is liable to pay to His Majesty on the day fixed by or pursuant to this Act an amount equal to the amount so deducted or withheld and this liability constitutes a first charge on his assets and, notwithstanding the *Bank Act*, the *Bankruptcy Act* or any other statute or law, ranks for payment in priority to all other claims including claims of His Majesty in right of a province or in any other right, of whatsoever kind arising before or after the commencement of this Act, except only the judicial costs, fees and lawful expenses of an assignee or other public officer charged with the administration or distribution of such assets.

(7) Where a person on whose behalf an amount has been paid to the Receiver General of Canada after having been deducted or withheld under this Act was not liable to pay any tax under this Act or where the amount so paid to the Receiver General of Canada on his behalf is in excess of the tax that he was liable to pay, the Minister shall, upon application in writing made within 2 years from the end of the calendar year in which the amount was paid, pay to him the amount so paid or such part thereof as he was not liable to pay, unless he is otherwise liable or about to become liable to make a payment under this Act, in which case, the Minister shall apply the amount otherwise payable under this subsection to that payment and notify him of that fact.

(8) Any person who has failed to deduct or withhold any amount as required by this Act or regulations is liable to pay to His Majesty the amount that should have been deducted or withheld together with interest at the rate of 10% per annum.

(9) Every person who has failed to remit an amount deducted or withheld as required by this section is liable to a penalty of 10% of that amount in addition to the amount itself, together with interest on the amount at the rate of 10% per annum.

(10) The Minister may send by registered post a notice of assessment demanding payment from the person owing money that has been deducted or withheld under this section but not remitted or that should have been deducted or withheld, and any interest or penalties thereon imposed by or pursuant to this section; and the notice and the amount demanded therein shall be dealt with under the procedure laid down in Division VI of Part I.

(11) Provisions of this Act requiring a person to deduct or withhold an amount in respect of taxes from amounts payable to a taxpayer are applicable to His Majesty in right of Canada or a province.

s. 92 (7A.).

s. 92 (8).

s. 84 (1) and s. 92 (15).

s. 84 (2) and s. 92 (16).

s. 84 (3) and s. 92 (17).

s. 92 (11) *(b)*.

(12) Where this Act requires an amount to be deducted or withheld, an agreement by the person on whom that obligation is imposed not to deduct or withhold is void.

(13) The receipt of the Minister for an amount withheld or deducted by any person as required by or under this Act is a good and sufficient discharge of the liability of any debtor to his creditor with respect thereto to the extent of the amount referred to in the receipt.

Receipt of taxes by banks.

94. A chartered bank in Canada shall receive for deposit, without any charge for discount or commission, any cheque made payable to the Receiver General of Canada in payment of tax, interest or penalty imposed by this Act, whether drawn on the bank receiving the cheque or on any other chartered bank in Canada.

Demands for information.

95. The Minister, or any officer thereunto authorized by the Minister, in order to enable him to make an assessment or for any other purpose connected with the administration or enforcement of this Act, may by registered letter demand from any person

(a) any information or additional information including a return of income or a supplementary return, or

(b) production, or production on oath, of any books, letters, accounts, invoices, statements (financial or otherwise) or other documents,

and, notwithstanding any other law to the contrary, the person to whom the demand is sent shall, within 30 days of the mailing of the registered letter, comply with the demand or produce satisfactory evidence that he has not and cannot obtain the information or other thing necessary to comply with the demand.

Books and records.

96. (1) Every person carrying on business who is required, by or pursuant to this Act, to pay or collect taxes or other amounts shall keep records and books of account (including an annual inventory kept in prescribed manner) at his place of business in Canada or at such other place as may be designated by the Minister, in such form and containing such information as will enable the taxes payable under this Act or the taxes or other amounts that should have been deducted, withheld or collected to be determined.

(2) Where a person has failed to keep adequate records and books of account for the purposes of this Act, the Minister may require him to keep such records and books of account as he may specify and that person shall thereafter keep records and books of accounts as so required.

(3) Every person required by this section to keep records and books of account shall, until written permission for their disposal is obtained from the Minister, retain every

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 9B. (9).

s. 87.

s. 57.

s. 41, s. 42, s. 43 and s. 44.

s. 46 and s. 46A.

such record or book of account and every account or voucher necessary to verify the information in any such record or book of account.

(4) Every person required by this section to keep records and books of account shall, at all reasonable times, make the records and books of account and every account and voucher necessary to verify the information therein available to officers of the Department of National Revenue and other persons thereunto authorized by the Minister and give them every facility necessary to inspect the records, books, accounts and vouchers.

(5) Where, during the course of an audit or inspection, it appears to an officer of the Department of National Revenue or any other person authorized by the Minister to inspect records or books that there has been a violation of this Act, the officer or authorized person may seize and take away any record or book kept pursuant to this section and any account or voucher submitted to verify the information contained therein and retain them until they are produced in any court proceedings.

(6) Where an officer or other authorized person having inspected a taxpayer's inventory, has any doubt as to the accuracy thereof, he may, at any reasonable time, enter the premises where the property described therein is kept and make such examination and inquiry as he considers necessary to ascertain the facts relating thereto; and the taxpayer and every person on, or having any control of, the premises, shall assist him in his examination and inquiry and shall answer all proper questions relating thereto.

Ownership certificates.

97. (1) Before a bearer coupon or warrant representing either interest or dividends payable by any debtor or cheque representing dividends or interest payable by a non-resident debtor, is negotiated by or on behalf of a resident of Canada, there shall be completed by or on behalf of the resident an ownership certificate in prescribed form.

(2) An ownership certificate completed pursuant to subsection (1) shall be delivered in such manner, at such time and at such place as may be prescribed and a person who has failed to do so is liable on summary conviction to a fine not exceeding $50.

(3) The operation of this section may be extended by regulation to bearer coupons or warrants negotiated by or on behalf of non-resident persons.

(4) A person who has failed to complete an ownership certificate as required by or under this Act and a debtor or other person who has cashed a coupon or warrant for which an ownership certificate has not been completed, is liable on summary conviction to a fine not exceeding $100.

s. 39A. and s. 85.

Offences.

Returns.

98. Every person who has failed to make a return as required by or under this Act or by regulation is guilty of an offence and liable on summary conviction to a fine not exceeding $2,500.

False statements in returns

99. Every person who has made, or assented to or acquiesced in the making of false or deceptive statements in a return made pursuant to this Act or a regulation or in a statement made pursuant to a demand by the Minister for information, is guilty of an offence and liable on summary conviction or on conviction under indictment to

(a) a fine not exceeding $10,000 and to a further penalty not exceeding double the amount of the tax that should have been shown to be payable,

(b) imprisonment for a term not exceeding 2 years, or

(c) both the fine and the imprisonment described in paragraphs *(a)* and *(b)* of this section.

Offences *re* books or records.

100. (1) Every person who has failed to keep records and books of account as required by or under this Act is guilty of an offence and liable on summary conviction to a fine not exceeding $1,000.

(2) Every person who has failed to comply with subsection (3) of section 96 and every person who has in any way prevented or attempted to prevent an officer of the Department of National Revenue or an authorized person from having access to, or from inspecting, records or books of account kept as required by or pursuant to this Act is guilty of an offence and liable on summary conviction to

(a) a fine of not less than $200 and not exceeding $2,000,

(b) imprisonment for a term not exceeding 6 months, or

(c) both the fine and imprisonment described in paragraphs *(a)* and *(b)* of this subsection.

(3) Every person who, to evade payment of a tax imposed by this Act, has destroyed, altered, mutilated, secreted, or otherwise disposed of the records or books of account of a taxpayer or has made, or assented or acquiesced in the making of, false or deceptive entries or omitted, or assented or acquiesced in the omission, to enter a material particular in records or books of account of a taxpayer is guilty of an offence and liable on summary conviction or on conviction under indictment to

(a) a fine of not less than $200 and not exceeding $1,000 and to a further penalty not exceeding double the amount of the tax sought to be evaded,

(b) imprisonment for a term not exceeding 2 years, or

(c) both the fine and imprisonment described in paragraphs *(a)* and *(b)* of this subsection.

s. 79.

s. 80 (1) and s. 92 (14).

s. 46A.

s. 80 (2).

Tax avoidance.

101. Every person who has wilfully attempted, in any manner, to avoid compliance with this Act or payment of a tax imposed by this Act is guilty of an offence and liable on summary conviction or on conviction under indictment to imprisonment for a term not exceeding 2 years and not less than 2 months.

Communication of information.

102. Every person who, while employed in the service of His Majesty, has communicated or allowed to be communicated to a person not legally entitled thereto any information obtained under this Act or has allowed any such person to inspect or have access to any written statement furnished under this Act is guilty of an offence and liable on summary conviction to a fine not exceeding $200.

Failure to withhold tax or deliver information.

103. Every person who has contravened subsection (1) of section 44 or section 95 is guilty of an offence and liable on summary conviction to a fine not exceeding $10,000 or to imprisonment for a term not exceeding 6 months or to such fine and such imprisonment.

Officers, etc. of corporations.

104. Where a corporation is guilty of an offence under this Act, an officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is a party to and guilty of the offence.

Power to decrease punishment.

105. Notwithstanding the *Criminal Code* or any other statute or law in force at the commencement of this Act, the court has, in any prosecution or proceeding under this Act, no power to impose less than the minimum fine or imprisonment fixed by this Act and the court has no power to suspend sentence.

Procedure and Evidence.

Information or complaint.

106. (1) An information or complaint under this Act may be laid or made by any person authorized by the Minister.

Two or more offences.

(2) An information or complaint in respect of a contravention of the provisions of this Act or a regulation, may be for one or more offences and no information, complaint, warrant, conviction or other proceeding in a prosecution under this Act is objectionable or insufficient by reason of the fact that it relates to 2 or more offences.

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 80 (3).

s. 81.

s. 79 and s. 92 (9).

s. 82 (2).

new.

s. 82 and s. 80 (4).

Territorial jurisdiction.

(3) A complaint or information in respect of a contravention of this Act or of a regulation may be heard, tried or determined by any Police or Stipendiary Magistrate or any Justice or Justices of the Peace if the accused is found or apprehended or is in custody within his or their territorial jurisdiction although the matter of the information or complaint did not arise within his or their territorial jurisdiction.

Limitation of prosecutions.

(4) An information or complaint under Part XV of the *Criminal Code* in respect of an offence under this Act may be laid or made on or before a day 5 years from the time when the matter of the information or complaint arose.

Proof of services by mail.

(5) Where by this Act or a regulation, provision is made for sending by mail a request for information, notice or demand, an affidavit of an officer of the Department of National Revenue sworn before a commissioner or other person authorized to take affidavits setting out that he has charge of the appropriate records, that he has a knowlege of the facts in the particular case, that such a request, notice or demand was sent by registered letter on a named day to the person to whom it was addressed (indicating such address) and that he identifies as exhibits attached to the affidavit the post office certificate of registraton of the letter and a true copy of the request, notice or demand, shall be received as *prima facie* proof of the sending and of the request, notice or demand.

new.

PART VI.—Tax Evasion.

Artificial transactions.

107. (1) In computing income for the purposes of this Act, no deduction may be made in respect of a disbursement or expense made or incurred in respect of a transaction or operation that, if allowed, would unduly or artificially reduce the income.

Indirect payments or transfers.

(2) Where the result of one or more sales, exchanges or other transactions of any kind whatsoever is that a person confers a benefit on a taxpayer, that person shall be deemed to have made a payment to the taxpayer equal to the amount of the benefit conferred notwithstanding the form or legal effect of the transactions or that one or more other persons were also parties thereto; and, whether or not there was an intention to avoid or evade taxes under this Act, the payment shall, depending upon the circumstances, be

(a) included in computing the taxpayer's income for the purpose of Part I,

(b) deemed to be a payment to a non-resident person to which Part II applies,

(c) deemed to be a payment to which Part III applies, or

(d) deemed to be a disposition by way of gift to which Part IV applies.

Tax avoidance.

108. (1) Where the Treasury Board has decided that the main purpose for which a transaction or transactions was or were effected whether before or after the coming into force of this Act was the avoidance or reduction of taxes that would otherwise have been payable under this Act or the *Income War Tax Act*, the Treasury Board may give such directions as it considers appropriate to counteract the avoidance or reduction.

(2) A direction under this section may relate to the taxes imposed by one or more Parts of this Act upon one or more persons for one or more taxation years.

(3) Where a direction has been given under this section, tax shall be assessed or re-assessed and collected, notwithstanding any other provision of this Act, in accordance therewith.

(4) On an appeal from an assessment made pursuant to a direction under this section, the Exchequer Court may

(a) confirm the direction given under this section,

(b) vacate a direction given under this section, if it determines that the main purpose of the transaction or transactions was not the avoidance or reduction of tax, or

(c) vary the direction given by the Treasury Board and refer the assessment back to the Minister for reassessment.

CROSS REFERENCES TO INCOME WAR TAX ACT.

s. 6 (2).

new.

s. 32A.

PART VII.—Interpretation.

109. (1) In this Act, unless the context otherwise requires,

Annuity. *(a)* "annuity" includes an amount payable on a periodic basis whether payable at intervals longer or shorter than a year and whether payable under a contract, will or trust or otherwise;

Superannuation fund or plan. *(b)* "approved superannuation fund or plan" means an employees' superannuation or pension fund or plan approved by the Minister in respect of its constitution and operations for the taxation year under consideration;

Business. *(c)* "business" includes a profession, calling, trade, manufacture or undertaking of any kind whatsoever but does not include an office or employment;

Child qualified for family allowance. *(d)* "child qualified for family allowance" means a child who in the last month of the taxation year in respect of which the expression is being applied, was or might have been qualified by registration under *The Family Allowances Act, 1944*, so that an allowance under the said Act was or might have been payable in respect of that child for that month or the immediately following month;

Common share. *(e)* "common share" is a share the holder of which is not precluded upon its reduction or redemption from participating in the assets of the corporation beyond the amount paid up thereon plus a fixed premium and a defined rate of dividend;

Corporation. *(f)* "corporation" includes an incorporated company;

Country other than Canada. *(g)* "country other than Canada" includes one of His Majesty's self-governing dominions or dependencies;

Dividend. *(h)* "dividend" includes stock dividend and any money, right or thing received in lieu of or in satisfaction for a dividend;

Employment. *(i)* "employment" means a position of a person in the service of some other person (including His Majesty or a foreign state or sovereign) and "servant" or "employee" means a person holding such a position;

Estate. *(j)* "estate" has the meaning given that word by section 58;

Exempt income. *(k)* "exempt income" means money, rights or things received or acquired by a person in such circumstances that they are, by reason of any provision in Part I, not included in computing his income or are so included and also deductible in determining his taxable income.

Fiscal period. *(l)* "fiscal period" means the period for which the accounts of the business of the taxpayer have been, or are, ordinarily made up and accepted for purposes of assessment under this Act and, in the absence of an established practice, the fiscal period is that adopted

new.

new.

new.

s. 2 (1) *(a)* (1947).

s. 16 (2).

new.
new.

s. 2 (1) *(b)*.

new.

new.

new.

s. 2 (1) *(s)*.

by the taxpayer: Provided that a fiscal period may not exceed a period of 12 months and that a change in a usual and accepted fiscal period may not be made for the purpose of this Act without the concurrence of the Minister;

Income bond or debenture.

(m) "income bond" or "income debenture" means a bond or debenture in respect of which interest or dividends are payable only when the debtor company has made a profit before taking into account the interest or dividend obligation;

Individual

(n) "individual" means a person other than a corporation;

Investment company.

(o) "investment company" means a corporation defined by section 60 to be an investment company;

Business loss.

(p) "loss" means a business loss computed by applying the provisions of this Act respecting computation of income from the business *mutatis mutandis* (but not including in the computation a dividend or part of a dividend that would be deductible under section 27 or 28 in computing taxable income) minus any amount by which a loss operated to reduce the taxpayer's income from other sources for purpose of income tax for the year in which it was sustained;

Minister.

(q) "Minister" means the Minister of National Revenue;

Non-resident.

(r) "non-resident" means not resident in Canada;

Non-resident-owned corporation.

(s) "non-resident-owned investment corporation" means such a corporation as defined by section 61;

Office.

(t) "office" means a position entitling the holder to a fixed or ascertainable stipend or remuneration and includes a judicial office, the office of a Minister of the Crown, the office of a member of the Senate or House of Commons of Canada, a member of a legislative assembly, senator or member of a legislative or executive council and any other office, the incumbent of which is elected by popular vote or is elected or appointed in a representative capacity but does not include the position of a corporation director; and "officer" means a person holding such an office;

Officer.

Personal and living expenses.

(u) "personal and living expenses" include

(i) the expenses of properties maintained by any person for the use or benefit of the taxpayer or any person connected with the taxpayer by blood relationship, marriage or adoption, and not maintained in connection with a business carried on for profit or with a reasonable expectation of a profit; and

(ii) the expenses, premiums or other costs of a policy of insurance, annuity contract or other like contract if the proceeds of the policy or contract are payable to or for the benefit of the taxpayer or a person connected with him by blood relationship, marriage or adoption,

s. 2 (1) *(o)*.

new.
new.

new.

s. 2 (1) *(g)*.
new.
s. 2 (1) *(p)*.

s. 3 (1) *(d)*.

s. 2 (1 *(r)*.

and without restricting the generality of the foregoing, include expenses of properties maintained by a personal corporation, estate or trust for the benefit of the taxpayer as one of its shareholders or beneficiaries;

Prescribed. *(v)* "prescribed" means prescribed by regulation;

Property. *(w)* "property" means property of any kind whatsoever whether real or personal or corporeal or incorporeal and, without restricting the generality of the foregoing, includes a right of any kind whatsoever, a share or a chose in action;

Province. *(x)* "province" means a province of Canada;

Regulation. *(y)* "regulation" means a regulation made by the Governor in Council under this Act;

Salary or wages. *(z)* "salary or wages", except in section 5, means the income of a taxpayer from an office or employment as computed under section 5;

Self-contained domestic establishment. *(aa)* "self-contained domestic establishment" means a dwelling house, apartment or other similar place of residence, containing at least two bedrooms, in which place the taxpayer as a general rule sleeps and has his meals prepared and served;

Share. *(ab)* "share" means a share of capital stock of a corporation;

Shareholder. *(ac)* "shareholder" includes a member or other person entitled to receive payment of a dividend;

Subsidiary wholly-owned or controlled corporation. *(ad)* "subsidiary wholly-owned corporation" means a corporation all the share capital of which (except directors' qualifying shares) belongs to the corporation to which it is subsidiary and "subsidiary controlled corporation" means a corporation more than 50% of the share capital of which (having full voting rights under all circumstances) belongs to the corporation to which it is subsidiary;

Superannuation or pension benefits. *(ae)* "superannuation or pension benefits" includes any amount received out of or under a superannuation or pension fund or plan;

Taxpayer. *(af)* "taxpayer" includes any person whether or not liable to pay tax;

Taxable income earned in Canada. *(ag)* "taxable income earned in Canada" means that part of a taxpayer's taxable income that was earned in Canada determined in accordance with Division IV of Part I;

Treasury Board. *(ah)* "Treasury Board" means the Treasury Board as constituted under the Department of Finance and Treasury Board Act;

Trust. *(ai)* "trust" has the meaning given that word by section 58;

Income from a source. *(aj)* a taxpayer's income from a business, employment, property or other source of income or from sources in a particular place means the taxpayer's income computed in accordance with this Act on the assumption

new.
new.

new.
new.

new.

s. 2 (1) *(j)*.

new.

new.

new.

new.

s. 2 (1) *(k)*.

new.

s. 2 (1) *(q)*.

new.

new.

that he had during the taxation year no income except from that source or those sources of income and was entitled to no deductions except those related to that source or those sources; and

Tax payable.

(ak) The tax payable by a taxpayer under Part I means the tax payable by him as fixed by assessment or re-assessment subject to variation on appeal, if any, in accordance with the provisions of that Part.

General rules.

(2) In this Act, unless the context otherwise requires,

(a) a word importing male persons includes corporations as well as female persons;

(b) a reference to a section, Part or schedule is a reference to a section, Part or schedule in this Act;

(c) a reference to a division or paragraph is a reference to a division or paragraph in the Part, section or subsection where the reference appears; and

(d) a reference to a subsection or subparagraph is a reference to a subsection or subparagraph in the section or paragraph where the reference appears.

Taxation year.

(3) For the purposes of this Act, the "taxation year" denoted by reference to any year is

(a) in the case of a corporation, the fiscal period or periods ending in that year, and

(b) in the case of an individual, the calendar year.

Extended meaning of resident.

(4) For the purposes of this Act, a person shall be deemed to have been resident in Canada in a taxation year if

(a) he sojourned in Canada in the year for a period of, or periods the aggregate of which is, 183 days or more,

(b) he was, at any time in the year, a member of the naval, military or air forces of Canada, or

(c) he was, at any time, in the year,

(i) an ambassador, minister, high commissioner, officer or servant of Canada, or

(ii) an agent general, officer or servant of a province,

and he was resident in Canada immediately prior to appointment or employment by Canada or the province.

Ordinarily resident.

(5) In this Act, a reference to a person resident in Canada includes a person who was at the relevant time ordinarily resident in Canada.

Effective rate of tax.

(6) In this Act, a reference to an effective rate of tax is a reference to the rate ascertained by relating the total tax payable to the taxable income or other amount on which it was payable.

Extended meaning of carrying on business.

(7) Where a non-resident person

(a) produces, grows, mines, creates, manufactures, fabricates, improves, packs, preserves or constructs, in whole or in part, anything in Canada and exports that thing without selling it prior to exportation, or

(b) solicits, orders or offers anything for sale in Canada through an agent or servant whether the contract or

new.

new.

s. 2 (1) *(w)*.

s. 9 (1).

s. 9 (1).

new.

s. 26 (1) and 27A. (1).

transaction that may result therefrom is to be completed inside or outside Canada or partly in and partly outside Canada,

he shall be deemed, for the purposes of this Act, to be carrying on business in Canada.

Extended meaning of child.

(8) In this Act, unless the context otherwise requires, words referring to a child of a taxpayer include

(a) an illegitimate child of the taxpayer,

(b) a person who is wholly dependent on the taxpayer for support and of whom the taxpayer has, or immediately before such person attained the age of 21 years did have, in law or in fact, the custody and control, and

(c) a daughter-in-law or son-in-law of the taxpayer.

(9) In this Act, unless the context otherwise requires,

Parent. *(a)* "parent" includes father-in-law and mother-in-law,

Grandparent. *(b)* "grandparent" includes grandmother-in-law and grandfather-in-law,

Brother. *(c)* "brother" includes brother-in-law,

Sister. *(d)* "sister" includes sister-in-law,

Son. *(e)* "son" includes son-in-law and an illegitimate son, and

Daughter. *(f)* "daughter" includes daughter-in-law and an illegitimate daughter.

s. 2 (2).

s. 2 (3).

PART VIII.—TRANSITIONAL PROVISIONS.

References to Income War Tax Act.

110. (1) A reference in this Act or a regulation to this Act or any provision thereof shall be construed, as regards any transaction, matter or thing in a year to which the *Income War Tax Act* was applicable, to include a reference to the provisions of the *Income War Tax Act* relating to the same subject-matter.

(2) A reference in this Act to the tax payable under Part I shall be construed, as regards a year to which the *Income War Tax Act* was applicable, to include a reference to the tax that was payable under section 9 of that Act.

(3) A reference in this Act to the tax payable under Part II shall be construed, as regards a period to which the Income War Tax Act was applicable, to include a reference to the tax that was payable under subsection (2) of section 9B or section 27 of that Act as the circumstances may require.

S. 3(6) and (8) of I.W.T.Act.

111. (1) Notwithstanding anything in Part I, there shall be included in computing the income of a taxpayer for a taxation year, such amounts as would, if the *Income War Tax Act* were applicable to the year, be deemed to be income of the taxpayer for the year by virtue of subsections (6) and (8) of section 3 of that Act.

Private Company dividends.

(2) For the purpose of computing the taxable income of a taxpayer for a taxation year there may be deducted from the income for the year amounts received by the taxpayer in the year as dividends that would, if the *Income War Tax Act* were applicable to the taxation year, be exempt from taxation under that Act by virtue of section 95 thereof as exempt dividends from a private company.

S. 8(6) to (11) of I.W.T. Act.

(3) A taxpayer may deduct from the tax otherwise payable under Part I for a taxation year, such amount as would, if the *Income War Tax Act* were applicable to the taxation year, be deductible from tax by virtue of subsections 6 to 11 inclusive of section 8 thereof.

S. 16 of 1947 amending Act.

(4) There may be deducted in computing income for a taxation year under Part I, an amount that would be deductible under section 16 of the 1947 Act to amend the Income War Tax Act from income as defined by the Income War Tax Act if that Act were applicable to the taxation year.

Idem.

(5) There may be deducted from the tax for a taxation year otherwise payable under Part I an amount that would be deductible under section 16 of the 1947 Act to amend the Income War Tax Act from the aggregate of taxes payable under the *Income War Tax Act* and *The Excess Profits Tax Act, 1940*, if those Acts were applicable to the taxation year.

new.

s. 3 (6) and (8).

s. 95.

s. 8 (6) to (11).

s. 16 of 1947 amending statute.

s. 16 of 1947 amending statute.

Retrospection.

(6) Where there is a reference in this Act to any act, matter or thing done or existing before a taxation year, it shall be deemed to include a reference to the act, matter or thing, even though it was done or existing before the commencement of this Act.

1947 reserve for doubtful debts.

(7) For the purpose of computing a taxpayer's income for the 1948 taxation year, the amount outstanding on the taxpayer's books as a reserve for bad debts at the end of the 1947 taxation year, except such part thereof, if any, as the taxpayer establishes can not reasonably be included therein, shall, for the purpose of paragraph *(e)* of subsection (1) of section 6 of this Act, be deemed to be the amount deducted as a reserve for doubtful debts in computing his income for the 1947 taxation year.

S. 5(1) (v) I.W.T. Act.

(8) Where a part of an expenditure made in a taxation year to which this Act is applicable is, by virtue of paragraph *(v)* of subsection (1) of section 5 of the *Income War Tax Act*, deductible from income as defined by that Act for a taxation year to which that Act is applicable, there shall not be deducted in computing income under this Act for the taxation year in which the expenditures were made, an amount in respect of maintenance and repairs or underground development exceeding the expenditures made with reference thereto in that taxation year minus the amount so deducted in a previous year or years in respect thereof under the said paragraph *(v)*.

Application of I.W.T. Act.

112. None of the provisions of the *Income War Tax Act*, except sections 19A and 97 thereof and provisions incident to the enforcement of those sections, are applicable to taxation years after the 1947 taxation year.

Application of this Act.

113. This Act is applicable to the 1948 and subsequent taxation years.

new.

new.

s. 5 (1) *(v)*.

new.

new.

FIRST SCHEDULE.

Income Tax Appeal Board.

Board constituted.

1. There is hereby constituted an Income Tax Appeal Board to be appointed by the Governor in Council, consisting of the following members, namely, a Chairman, 2 assistant chairmen and not less than 3 or more than 9 other members.

Qualifications.

2. (1) No person shall be appointed Chairman or an assistant chairman unless he is

(a) a judge of a superior court of Canada or of a superior, county or district court of a province, or

(b) a barrister or advocate of at least 10 years' standing at the bar of a province of Canada,

but if a person who is a judge is appointed Chairman or assistant chairman he shall cease to hold office 3 months after his appointment unless within that time he has resigned from his office as such judge.

Age limit.

(2) No person who has attained the age of 65 years shall be appointed a member.

Tenure of office.

(3) Every member holds office for a period of 10 years from the day of his appointment but may be removed for cause at any time by the Governor in Council upon address of the Senate and House of Commons.

Reappointment.

(4) Upon the expiration of his term of office, a member may, if not disqualified by age, be reappointed.

In case of illness or vacancy.

(5) Where the Chairman, an assistant chairman or any other member is ill or otherwise unable to act, or where his office is vacant, the Governor in Council may appoint some person qualified to hold the office to act in his stead during his illness or incapacity or until the office is filled as the case may be.

Salaries.

(6) The Chairman shall be paid a salary of $12,000 a year, each assistant chairman shall be paid a salary of $10,000 a year, and every other member shall be paid a salary of $9,000 a year.

Travelling allowances.

1946, c. 56.

(7) Every member shall for travelling, be paid, allowances calculated in the same way as the allowances paid to judges under *The Judges Act, 1946*.

Residence.

(8) The Chairman shall live in Ottawa or within 5 miles thereof and the other members shall live in such places as may be prescribed by the rules.

Hearing officers.

1946, c. 56.

(9) A person having the qualifications set out in subsection (1) of section 2 for the Chairman or an assistant chairman may be appointed a hearing officer for an appeal or group of appeals and paid, notwithstanding *The Judges Act, 1946*, such remuneration and expenses as may be determined by the Governor in Council.

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Board may make rules.

3. (1) The Board may, subject to the approval of the Governor in Council, make rules not inconsistent with this Act governing the carrying on of the business of the Board and practice and procedure in connection with appeals.

When effective.

(2) No rule made under this section has effect until it has been published in the *Canada Gazette*.

Quorum.

4. (1) The Chairman or an assistant chairman designated by him to act in his absence and not less than one-half the other members of the Board are a quorum.

Appeal hearing by two or more members.

(2) The Chairman or the Board may direct that an appeal be heard and determined on behalf of the Board, by the chairman or an assistant chairman and one or more other members who shall have for the hearing and determination of the appeal all powers of the Board.

Reference to full Board.

(3) The members nominated to hear and determine an appeal may at any stage refer the appeal to the Board and the Board shall then in its discretion hear and determine the appeal or determine the appeal on the report of the said members if the report was made after hearing the parties.

Taking evidence by hearing officer.

(4) Where an appeal is to be determined by the Board, the Chairman or the Board may direct that evidence relating to the appeal, in whole or in part, be received by a hearing officer and the Board shall, after

(a) receiving the hearing officer's report, and

(b) holding a rehearing in whole or in part if in its discretion it deems it advisable so to do,

determine the appeal.

Powers of hearing officer.

(5) A hearing officer has all the powers of the Board for the purpose of taking evidence pursuant to this section.

APPEALS.

How appeal instituted.

5. (1) An appeal shall be instituted by serving a notice of appeal in triplicate in such form as may be determined by the rules upon the Income Tax Office from which the notice of assessment was received and the officer in charge of the office shall forthwith forward a copy of the notice to the Board.

Notice of appeal.

(2) The notice of appeal may be served by being left with a responsible officer of the appropriate Income Tax Office personally and receiving a receipt therefor or it may be sent to that office by registered mail.

Copies of documents.

(3) Immediately after receiving the notice of appeal, the officer in charge of that office shall forward to the Board copies of all documents relevant to the assessment.

Information and assistance to the Board.

(4) Every officer or person employed in connection with the administration or enforcement of this Act shall supply the Board with such information and assistance in connection with any appeal as the Board may reasonably require.

Fee upon filing notice of appeal.

6. (1) An appellant shall pay to the Receiver General of Canada a fee not exceeding $15 upon the filing of the notice of appeal and if the appeal is allowed, in whole or in part, the fee shall be returned to the appellant forthwith after disposition of the appeal but not otherwise.

No other fees or costs.

(2) Subject to subsection (1) of this section, no costs may be awarded on the disposition of an appeal and no fees may be charged the appellant by the Board.

Disposition of fees.

(3) Subject to subsection (1) of this section, fees received under this section shall be retained in the Consolidated Revenue Fund.

Minister and appellant may appear in person or be represented.

7. (1) The Minister and the appellant may appear in person or may be represented at the hearing by counsel or an agent or, with the consent of the Minister and the appellant, the Board or the Chairman may order that written submissions be filed in addition to or in the place of an oral hearing.

Hearing may be in camera.

(2) An appeal may, in the discretion of the Board or hearing officer, as the case may be, be heard in camera or in public unless the appellant requests that it be heard in camera in which case it shall be so heard.

To be court of record.

(3) The Board is a court of record and may

(a) summon before it any witness and require him to give evidence orally or in writing on oath or, if he is a person entitled to affirm in civil matters, on solemn affirmation, and to produce such documents and things as it deems requisite to the full investigation of the facts in issue, and

(b) enforce the attendance of witnesses and compel them to give evidence.

Procedure.

(4) The Chairman may, subject to the rules and this schedule, determine the procedure to be followed on an appeal.

Disposal of appeal.

8. (1) The Board may dispose of an appeal by

(a) dismissing it,

(b) varying the assessment, or

(c) vacating the assessment and referring it back to the Minister for reconsideration and reassessment.

Copy of decision to Minister and appellant.

(2) The Registrar shall, upon the disposition of an appeal, forward, by registered mail, a copy of the decision and the reasons therefor to the Minister and the appellant.

ADMINISTRATION.

Registrar and Deputy.

9. (1) The Governor in Council may appoint a Registrar and a Deputy Registrar and fix their salaries.

Officers, clerks and employees.

(2) Such other officers, clerks and employees as may be required to carry on the business of the Board shall be appointed in the manner authorized by law.

Control by Registrar.

(3) The Registrar, or in his absence the Deputy Registrar, shall control and supervise the other persons employed under this section.

Offices.

10. (1) The Registrar, with the approval of the Chairman, shall establish such office or offices as are required for the use of the members and staff of the Board and provide therefor the necessary accommodation, furnishings, stationery, equipment and telephones and shall arrange for the necessary accommodation for the hearing of appeals.

Publication of decisions.

(2) The Registrar shall, under the control and direction of the Chairman, make available for publication all decisions of the Board.

Expenses.

11. (1) The Registrar shall, with the approval of the Chairman, incur all expenses necessary for the carrying on of the business of the Board and the hearing of appeals.

Appropriation.

(2) The salaries of members of the Board shall be paid out of unappropriated moneys in the Consolidated Revenue Fund.

Appropriation.

(3) All expenses and salaries under this Schedule, other than salaries of members of the Board, shall be paid out of moneys appropriated by Parliament for the purpose.

C.S. Superannuation Act.

R.S., c. 24.

12. (1) Notwithstanding any other statute or law, where a person who is appointed a member of the Board was immediately prior to his appointment a contributor under the *Civil Service Superannuation Act*, he continues while he is a member of the Board to be a contributor under the said *Superannuation Act*.

Idem.

(2) For the purposes of the *Civil Service Superannuation Act* the service of a member of the Board to whom subsection one applies, as a member of the Board, shall be counted as service in the Civil Service and he, his widow, children or other dependents, if any, or his legal representatives may be granted the respective allowances or gratuities provided by the said *Superannuation Act*.

Idem.

(3) The retirement of a member of the Board to whom subsection one of this section applies upon expiration of his term of office shall, for the purposes of the *Civil Service Superannuation Act*, be deemed to be retirement by reason of abolition of office.

INTERPRETATION.

Definitions.

13. In this Schedule unless the context otherwise requires,

"assistant chairman".

(a) "assistant chairman" means an assistant chairman of the Board;

"Board".

(b) "Board" means the Income Tax Appeal Board;

"Chairman".

(c) "Chairman" means the Chairman of the Board;

"member".

(d) "member" means a member of the Board; and

"rule".

(e) "rule" means a rule made under section 3.

SECOND SCHEDULE.

Appeals to the Exchequer Court of Canada.

Appeals to Exchequer Court, how instituted.

1. (1) An appeal to the Exchequer Court shall be instituted by serving upon the taxpayer or the Minister of National Revenue, as the case may be, a notice of appeal in triplicate in such form as may be determined by the rules and filing a copy thereof with the Registrar of the Income Tax Appeal Board.

Notice of appeal.

(2) A notice of appeal shall be served upon the Minister by being left with a responsible officer of the appropriate Income Tax Office personally and receiving a receipt therefor or it may be sent to that office by registered mail.

Statement of allegations.

(3) The appellant shall set out in the notice of appeal a statement of the allegations of fact, the statutory provisions and reasons which the appellant intends to submit in support of his appeal.

Security for costs.

(4) An appeal by a taxpayer and all proceedings thereunder are, upon the expiration of one month from the day the appeal is instituted, null and void unless security for the costs of the appeal has been, within the said period, given to the satisfaction of the Minister in a sum of not less than $400.

Notice of security.

(5) When security has been given under subsection 4, notice thereof in such form as may be determined by the rules shall be filed with the Registrar of the Income Tax Appeal Board.

Reply to notice of appeal.

2. The respondent may, within 2 months from the day the notice of appeal is received, serve on the appellant and file in the court a reply to the notice of appeal admitting or denying the facts alleged and containing a statement of such further allegations of fact and of such statutory provisions and reasons as the respondent intends to rely on.

Transmission of papers with transcript of proceedings.

3. (1) The Registrar of the Income Tax Appeal Board shall

(a) in the case of an appeal by the Minister, upon receipt of notice of appeal, and

(b) in the case of an appeal by a taxpayer, upon receipt of the notice of appeal and of notice of the giving of security,

cause to be transmitted to the Registrar of the Exchequer Court all papers filed with the Board on the appeal thereto together with a transcript of the proceedings before the Board.

Matter deemed action in court.

(2) Upon the filing of the material referred to in subsection (1), the matter shall be deemed to be an action in the court and, unless the court orders the parties to file pleadings, ready for hearing.

Facts not set out may be pleaded.

(3) Any fact or statutory provision not set out in the notice of appeal or reply may be pleaded or referred to in the manner and upon such terms as the court may direct.

Disposal of appeal.

(4) The court may dispose of the appeal

(a) by dismissing it;

(b) by vacating the assessment;

(c) by varying the assessment; or

(d) by referring the assessment back to the Minister for further consideration and re-assessment.

Court may order payment of tax, etc.

4. The court may, in delivering judgment disposing of an appeal, in its discretion order payment or repayment of tax, interest, penalties or costs by the taxpayer or the Minister.

Proceedings may be held in camera.

5. Proceedings under this schedule shall be held in camera upon request made to the court by the taxpayer.

Rules of practice.

6. (1) The Governor in Council may make rules with reference to practice or procedure in appeals under this Schedule and the rules are binding on the court appealed to notwithstanding any rule or practice that would otherwise be applicable.

(2) No rule made under this section has effect until it has been published in the *Canada Gazette*.

Definitions.

7. In this schedule

"court".

(a) "court" means the Exchequer Court of Canada; and

"rules".

(b) "rules" means rules made under section 6.

455.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 455.

An Act to extend the term of office of a Transport Commissioner.

First reading, July 14, 1947.

THE MINISTER OF TRANSPORT.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

93059

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 455.

An Act to extend the term of office of a Transport Commissioner.

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

Commissioner to continue to hold office for not more than one year.

1. If a person holding office on the thirtieth day of June, one thousand nine hundred and forty-seven, as a member of The Board of Transport Commissioners for Canada reaches the age of seventy-five years between the said thirtieth day of June and the day on which this Act is assented to, such person may, notwithstanding subsection four of section nine of the *Railway Act*, continue to hold office as a commissioner at the pleasure of the Governor in Council during a period not exceeding one year from the thirtieth day of June aforesaid.

R.S., c. 170.

Coming into force.

2. This Act shall be deemed to have come into force on the thirtieth day of June, one thousand nine hundred and forty-seven.

456.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 456.

An Act to amend the Militia Pension Act (Disablement Pension).

AS PASSED BY THE HOUSE OF COMMONS, JULY 14th, 1947.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

92574

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 456.

R.S., c. 133; 1928, c. 35; 1929, c. 6; 1930, c. 32; 1937, c. 12; 1940, c. 12; 1946, c. 59; 1947, c. 9.

An Act to amend the Militia Pension Act (Disablement Pension).

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

Contributor having served ten years or upwards but less than twenty years.

1. Subparagraph (i) of paragraph *(d)* of section forty-six of the *Militia Pension Act*, as enacted by section six of chapter fifty-nine of the statutes of 1946, is repealed and the following substituted therefor:—

"(i) who is certified by a board composed of not less than three medical officers of the forces as being disabled or incapable of performing his duties as a member of the forces, an annual pension;"

Coming into force.

2. This Act shall be deemed to have come into force and operation on the thirty-first day of August, 1946.

Explanatory Notes.

Subparagraph (i) of paragraph *(d)* of section forty-six at present reads as follows:—

"**46.** The Governor in Council may grant .....
(d) to a contributor who has served in the forces for ten years or upwards but less than twenty years
(i) who becomes totally and permanently disabled so that he is thereby rendered incapable of pursuing continuously any substantially gainful occupation, an annual pension;"

As it at present stands, the foregoing provision cannot be administered without discrimination. A pension under the *Militia Pension Act* is calculated by reference to length of service and emoluments. Experience has shown that it is impossible to fairly assess the capability of a contributor to pursue continuously a substantially gainful occupation.

It is considered that a contributor who has chosen to make service in the armed forces his life career and who during such service suffers a disability which necessitates his retirement or discharge on medical grounds based on the medical standards followed in the armed forces, should receive the full pension calculated on his length of service and emoluments.

The principle of the proposed amendment is identical with that which is already contained in the *Civil Service Superannuation Act* in like cases.

Third Session, Twentieth Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 457.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1948.

AS PASSED BY THE HOUSE OF COMMONS, JULY 17, 1947.

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1947

84589

3rd Session, 20th Parliament, 11 George VI, 1947.

THE HOUSE OF COMMONS OF CANADA.

BILL 457.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1948.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, Field Marshal The Right Honourable Viscount Alexander of Tunis, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-eight, 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, 1947.*

$761,256,101.04 granted for 1947-48.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole seven hundred and sixty-one million, two hundred and fifty-six thousand, one hundred and one dollars and four cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-seven to the thirty-first day of March, one thousand nine hundred and forty-eight, not otherwise provided for, and being the amount of each of the items voted, set forth in Schedule A to this Act, less the amounts voted on account of the said items by *The Appropriation Act, No. 1, 1947*, *The Appropriation Act, No. 3, 1947* and *The Appropriation Act, No. 4, 1947.*

Supplementary Estimates granted for 1947-48.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole sixty-six thousand, six hundred and sixty-six dollars and sixty-eight cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-seven, to the thirty-first day of March, one thousand nine hundred and forty-eight, not otherwise provided for, and being the amount of each of the several items voted, set forth in Schedule B to this Act less the amounts voted on account of the said items by *The Appropriation Act, No. 1, 1947*, *The Appropriation Act, No. 3, 1947*, and *The Appropriation Act, No. 4, 1947*.

Further Supplementary Estimates granted for 1947-48.

4. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole one hundred and fourteen million, nine hundred and eighty-nine thousand, two hundred and nineteen dollars and sixteen cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-seven, to the thirty-first day of March, one thousand nine hundred and forty-eight, not otherwise provided for, and being the amount of the items voted, set forth in Schedule C to this Act.

Power to raise loan of $200,000,000 for public works and general purposes.

1931, c. 27.

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, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not to exceed in the whole the sum of two hundred million dollars, as may be required for public works and general purposes, and in addition such sum or sums of money as may be required to pay and redeem treasury bills and Dominion of Canada deposit certificates maturing from time to time.

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 five of chapter seventy-six of the statutes of 1946 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, 1947-48. The amount hereby granted is $761,256,101.04 being the amount of each of the items in the Estimates as contained in this Schedule, less the amounts voted on account of the said items by *The Appropriation Act No. 1, 1947*, *The Appropriation Act, No. 3, 1947*, and *The Appropriation Act, No. 4, 1947*.

SUMS granted to His Majesty, by this Act for the financial year ending 31st March, 1948, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	ADMINISTRATION SERVICE		
1	Departmental Administration	191,314 00	
2	Publicity and Extension Division	170,439 00	
3	Advisory Committee on Agricultural Services	3,000 00	
4	Contributions to Empire Bureaux	86,139 00	
	SCIENCE SERVICE		
5	Science Service Administration	35,404 00	
6	Animal and Poultry Pathology	234,931 00	
7	Bacteriology and Dairy Research	79,498 00	
8	Botany and Plant Pathology	691,536 00	
9	Agricultural Chemistry	249,835 00	
10	Agricultural Entomology	857,519 00	
11	Forest Entomology	827,297 00	
12	Plant Protection	503,610 00	
	EXPERIMENTAL FARMS SERVICE		
13	Experimental Farms Service Administration	97,448 00	
14	Central Experimental Farm	1,133,212 00	
15	Branch Farms and Stations and Illustration Stations	2,869,586 00	
	Prairie Reclamation—		
	Now included in above items	.....	
	PRODUCTION SERVICE		
16	Production Service Administration	43,855 00	
	Health of Animals—		
17	Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act	2,372,599 00	
18	Compensation for Animals Slaughtered	223,036 00	
19	Live Stock and Poultry	979,111 00	
20	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of $31,000 to Canadian Seed Growers' Association	826,255 00	
21	Grants to Fairs and Exhibitions, as detailed in the Estimates.	308,500 00	
22	Grants to Agricultural Organizations, as detailed in the Estimates	39,400 00	
	MARKETING SERVICE		
23	Marketing Service Administration	122,749 00	
24	Agricultural Economics	287,536 00	
25	Dairy Products	514,340 00	
26	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates.	777,599 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
	AGRICULTURE—*Concluded*	$ cts.	$ cts.
27	Fruit, Vegetables and Maple Products and Honey, including Grant of $5,000 to Canadian Horticultural Council	785,000 00	
28	Live Stock and Live Stock Products	795,199 00	
29	Marketing of Agricultural Products, including temporary appointments that may be required to be made notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed $15,000	25,000 00	
	SPECIAL		
30	Prairie Farm Rehabilitation Act and Water Storage	3,000,000 00	
31	St. Mary River Dam Project	1,500,000 00	
32	Prairie Farm Assistance Act Administration	300,000 00	
33	To provide for assistance to encourage the improvement of cheese and cheese factories	1,700,000 00	
34	To provide assistance for the replacement of maple production equipment	300,000 00	
35	To Provide for Administrative Expenses, Agricultural Prices Support Act, 1944	60,000 00	
36	To reclaim and to prevent the flooding of valuable Agricultural lands in the valley of the Lillooet River, near Pemberton, B.C.	100,000 00	
37	Agricultural Research Special Projects	100,000 00	
			23,190,947 00
	AUDITOR GENERAL'S OFFICE		
38	Salaries and Expenses of Office	.....	451,484 00
	CHIEF ELECTORAL OFFICER		
39	Salaries and Expenses of Office	.....	30,377 00
	CIVIL SERVICE COMMISSION		
40	Salaries and Contingencies of the Commission, including the Chairman of the Civil Service Commission at $3,000 and two Civil Service Commissioners at $2,000 each, additional to Chap. 22, R.S.C., 1927	.....	571,434 00
	EXTERNAL AFFAIRS		
41	Departmental Administration	1,534,144 00	
42	Passport Office—Administration	137,500 00	
43	Representation Abroad—including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments	3,178,256 00	
44	To provide for hospitality in connection with visitors from abroad	25,000 00	
45	Amount required to meet loss on exchange	25,000 00	
46	Grant to United Nations Society in Canada	3,000 00	
47	Administrative Expenses of the Provisional International Civil Aviation Organization	25,000 00	
48	Canadian Section of Canada-U.S. Permanent Joint Board on Defence	2,500 00	
49	Canadian Representation at International Conferences	400,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	EXTERNAL AFFAIRS—*Concluded*		
	CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS		
50	Grant to the International Red Cross Committee	20,000 00	
51	Grant to the United Nations Organization for 1947	895,000 00	
52	Portion of Expenditure of the Imperial Economic Committee	14,500 00	
53	Portion of Expenditure of the Imperial Shipping Committee	1,300 00	
54	Portion of Expenses of International Wheat Council	2,600 00	
55	Provisional International Civil Aviation Organization	125,000 00	
56	Food and Agriculture Organization of the United Nations	96,000 00	
			6,484,800 00
	FINANCE		
57	Departmental Administration	830,703 00	
58	Bank Inspection (Inspector General of Banks' Office)	27,898 00	
59	Royal Canadian Mint, including the Dominion of Canada Assay Office	671,905 00	
	SUPERANNUATION AND RETIREMENT BENEFITS		
60	Superannuation and Retirement Acts, Administration	198,924 00	
61	Government's contribution to the Superannuation Fund	3,625,000 00	
62	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery	943 00	
	PUBLIC DEBT CHARGES		
63	Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc	467,500 00	
	MISCELLANEOUS GRANTS AND CONTRIBUTIONS		
64	Canadian General Council of the Boy Scouts	9,000 00	
65	Dominion Council of the Girl Guides	4,860 00	
66	Royal Astronomical Society of Canada	1,620 00	
67	Royal Canadian Academy of Arts	2,025 00	
68	Canadian Writers Foundation	2,500 00	
	GENERAL		
69	Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or regulations	74,148 00	
70	To provide for the expenses of the Comptroller of the Treasury's Office	8,652,153 00	
71	Farmer's Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration	104,108 00	
72	Foreign Exchange Control Board, Administration	112,000 00	
73	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	500 000 00	
74	Unforeseen expenses, expenditure thereof to be subject to approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session	80,000 00	
			15,365,287 00
	FISHERIES		
75	Departmental Administration	184,000 00	
76	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services	1,954,000 00	
77	Building Fishways and Clearing Rivers	25,000 00	
78	Educational Extension Service, including grant of $1,800 to Lunenberg Fisheries Exhibition	57,580 00	
79	Fish Culture	306,000 00	
80	Oyster Culture	37,580 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	FISHERIES—*Concluded*		
	Fisheries Research Board of Canada—		
81	Operation and Maintenance	789,000 00	
82	Construction and Improvements	32,000 00	
83	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries	30,000 00	
84	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fisheries of the Fraser River System	42,000 00	
85	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed (Revote)	300,000 00	
86	Grant to the United Maritime Fishermen's Association	3,000 00	
87	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942	400,000 00	
88	To provide for the destruction of Harbour Seals	30,000 00	
	SPECIAL		
89	To provide for the extension of educational work in co-operative producing and selling among fishermen	56,000 00	
90	To provide for the administrative expenses of the Fisheries Prices Support Act, 1944	60,000 00	
91	To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council	200,000 00	4,506,160 00
	GOVERNOR-GENERAL AND LIEUTENANT-GOVERNORS		
92	Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at $6,600 additional to salary authorized by R.S.C., chap. 182	.....	105,867 00
	INSURANCE		
93	Departmental Administration	220,058 00	
94	Expenses of work in the interests of Fire Prevention	22,734 00	242,792 00
	JUSTICE		
95	Departmental Administration	224,092 00	
96	Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed $1,600) for assistance to this Service, and an amount of $17,100 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service	64,154 00	
97	Administration of Justice— Miscellaneous Expenditure	10,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	JUSTICE—*Concluded*		
98	Expenses of Litigated Matters	25,000 00	
99	Annual contribution to the Canadian Law Library, London, England	500 00	
	Supreme Court of Canada—		
100	Administration	92,283 00	
	Exchequer Court of Canada—		
101	Administration	71,115 00	
	Yukon Territorial Court—		
102	Administration	5,040 00	
103	Payments of gratuities to the widows or other dependents of judges who die while in office	15,000 00	
104	Combines Investigation Branch	120,775 00	
	PENITENTIARIES BRANCH		
105	Branch Administration	153,141 00	
106	Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and livestock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries	4,760,625 00	
	PENSIONS AND OTHER BENEFITS		
107	William Tatton	564 00	
			5,542,289 00
	LABOUR		
108	Departmental Administration	701,576 00	
109	Annuities Act	568,195 00	
110	Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations, including the administration of legislation relating thereto, and for activities *re* promotion of co-operation in industry between Labour and Management	257,200 00	
111	International Labour Conference	42,000 00	
112	Labour Gazette and other publications authorized by Labour Department Act	72,034 00	
	Vocational Training Co-ordination Act, 1942—		
113	Payments to the Provinces under agreements, including undischarged commitments of previous years	825,000 00	
114	Expenses of Vocational Training Advisory Council	4,000 00	
	UNEMPLOYMENT INSURANCE ACT, 1940		
115	Administration, including expenditures incurred in connection with the activities of the National Employment Service as delegated by the Minister of Labour in accordance with Section 88 of the Act	19,160,280 00	
116	Government's contribution to Unemployment Insurance Fund	12,500,000 00	
117	Advances to Workers under Section 91 of the Act	10,000 00	
	SPECIAL		
118	To provide for Relief Projects (undischarged commitments)	5,000 00	
			34,145,285 00
	LEGISLATION		
	THE SENATE		
	The Speaker of the Senate—		
119	Allowance in lieu of Residence	3,000 00	
120	General Administration	269,088 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LEGISLATION—*Concluded*		
	HOUSE OF COMMONS		
	The Speaker of the House of Commons—		
121	Allowance in lieu of Residence	3,000 00	
	Deputy Speaker of the House of Commons—		
122	Allowance in lieu of Apartments	1,500 00	
123	General Administration—Estimates of the Clerk	645,350 00	
124	Estimates of the Sergeant-at-Arms	421,800 00	
125	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons	2,000 00	
126	To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year	40,000 00	
	GENERAL		
127	Printing of Parliament, including salaries of staff of Joint Distribution Office	120,000 00	
	LIBRARY OF PARLIAMENT		
128	General Administration	100,471 00	
	PENSIONS AND OTHER BENEFITS		
129	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.	700 00	
			1,606,909 00
	MINES AND RESOURCES		
130	Departmental Administration	183,173 00	
	MINES AND GEOLOGY BRANCH		
131	Branch Administration	40,068 00	
	Bureau of Mines—		
132	Bureau of Mines Administration	31,590 00	
133	Mineral Resources Investigations	623,134 00	
134	Explosives Act	27,545 00	
135	To provide for the fabrication, erection and equipping of a hydrogenation plant in the Fuel Research Laboratories—Engineering design, etc.	45,000 00	
	Bureau of Geology and Topography—		
136	Bureau of Geology and Topography Administration and Miscellaneous Services	161,024 00	
137	Geological Surveys	612,700 00	
138	Topographical Surveys, including expenses of the Geographic Board of Canada	793,976 00	
139	Drafting and Map Reproduction	158,766 00	
140	National Museum of Canada	118,240 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MINES AND RESOURCES—*Continued*		
	LANDS, PARKS AND FORESTS BRANCH		
141	Branch Administration	24,520 00	
	Government of the Northwest Territories—		
142	General Administration, operation and maintenance of services, including Wood Buffalo Park	466,203 00	
143	Eastern Arctic Expedition	75,000 00	
144	Forest and Wild Life Conservation including Wood Buffalo Park	280,000 00	
	Airports, Roads, Buildings and Water Systems—Construction and Improvements—		
145	Yellowknife Airport	350,000 00	
146	Buildings	311,375 00	
147	Roads	1,130,000 00	
148	Water and Sewage Systems for new Yellowknife Townsite	745,800 00	
	Government of the Yukon Territory—		
149	Administration	155,000 00	
	Dominion Forest Service—		
150	General scientific, economic and administrative services	372,014 00	
151	Forest Experiment Stations	290,908 00	
152	Forest Products Laboratories	375,659 00	
153	Grant to Canadian Forestry Association	1,620 00	
	Land Registry—		
154	Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands	91,940 00	
	National Parks Bureau—		
155	National Parks and Historic Sites Services, including authority for commitments against future years to an amount of $194,000	1,821,626 00	
156	Administration of Migratory Birds Convention Act	57,100 00	
157	Forest and Wild Life Conservation	10,000 00	
158	Grant to Jack Miner Migratory Bird Foundation	5,000 00	
	SURVEYS AND ENGINEERING BRANCH		
159	Branch Administration	26,856 00	
160	Dominion Observatory, Ottawa	156,730 00	
161	Dominion Astrophysical Observatory, Victoria, B.C.	43,600 00	
162	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts, and including grant of $350 to the International Executive Council, World Power Conference	298,760 00	
163	To provide for studies and surveys of the Columbia River Watershed in Canada	280,000 00	
164	Lake of the Woods Control Board	9,865 00	
165	To provide for the contruction in the Snare River Drainage Basin, Northwest Territories, of a combined storage and hydro-electric development to serve the Yellowknife district, and to authorize the Minister of Mines and Resources, with the approval of the Governor General in Council, to engage engineering assistance and to undertake all related works by day labour or contract	1,500,000 00	
166	To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed	20,650 00	
167	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote)	500 00	
168	Engineering and Construction Service	118,388 00	
169	Snow Lake Mining Road, Manitoba—Amount required for Dominion contribution in 1947-48 for construction, under terms of agreement with the Province of Manitoba	125,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MINES AND RESOURCES—*Concluded*		
	SURVEYS AND ENGINEERING BRANCH—*Concluded*		
170	Grimshaw-Great Slave Lake Road—Amount required for construction of provincial section in 1947-48, under terms of Agreement with Alberta	950,000 00	
171	Geodetic Service	209,006 00	
172	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin	240 00	
173	International Boundary Commission	38,564 00	
	Hydrographic and Map Service—		
174	Hydrographic Service	778,049 00	
175	Legal Surveys and Map Service, including grant of $350 to assist in printing the publication of the Canadian Institute of Surveying	372,014 00	
176	To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc. (the fees of F. H. Peters, J. E. R. Ross and R. H. Montgomery, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum).	2,100 00	
	INDIAN AFFAIRS BRANCH		
177	Branch Administration	92,371 00	
178	Indian Agencies	1,408,108 00	
	Reserves and Trusts—		
179	Administration	130,027 00	
	Welfare and Training—		
180	Welfare of Indians	1,394,206 00	
181	Indian Education	1,409,707 00	
182	Grants to Residential Schools	1,725,860 00	
183	Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Estimates	6,975 00	
184	Grant to provide additional services to Indians of British Columbia	100,000 00	
	IMMIGRATION BRANCH		
185	Administration of the Immigration Act and the Chinese Immigration Act	277,423 00	
186	Field and Inspectional Service, Canada	2,221,532 00	
187	Field and Inspectional Service, Abroad	351,595 00	
	PENSIONS AND OTHER BENEFITS		
188	Mrs. Alice Morson Smith	600 00	
	SPECIAL		
	INDIAN AFFAIRS BRANCH		
189	Fur Conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item	214,000 00	
			23,621,707 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	NATIONAL DEFENCE		
	NORMAL SERVICES		
190	Grants to Military Associations and Institutes, as detailed in the Estimates	113,350 00	
191	Miscellaneous Maintenance and Adjustments (War of 1914-18)	23,373 00	
192	Battlefields Memorials	53,635 00	
	PENSIONS AND OTHER BENEFITS		
	Civil Pensions—		
193	Robert Allen	192 50	
194	Walter Pettipas	515 90	
195	Florence Walker	360 00	
196	Arnold Truman Townsend	420 00	
197	Michael Mountain	420 00	
198	Mrs. Alice Smuck	480 00	
199	Mrs. Mary Whittington	200 00	
			192,946 40
	NATIONAL HEALTH AND WELFARE		
200	Departmental Administration	531,954 00	
	NATIONAL HEALTH BRANCH		
201	National Health Branch Administration	143,727 00	
202	Food and Drugs	419,448 00	
203	Opium and Narcotic Drugs	93,743 00	
204	Proprietary or Patent Medicines	21,327 00	
205	Quarantine and Leprosy	225,876 00	
206	Laboratory of Hygiene	217,059 00	
207	Immigration Medical Inspection	143,182 00	
208	Child and Maternal Health	82,625 00	
209	Public Health Engineering	149,507 00	
210	Treatment of Sick Mariners	399,926 00	
211	Industrial Health	112,439 00	
212	Civil Service Health	211,301 00	
213	Nutrition	138,448 00	
	Combating Venereal Diseases—		
214	Administration	37,875 00	
215	Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council	175,000 00	
216	Distribution of drugs under regulations approved by the Governor in Council	50,000 00	
217	Health Insurance Studies	27,863 00	
218	Dental Health	50,551 00	
219	Hospital Designs	26,537 00	
220	Mental Health	40,096 00	
221	Blindness Control	28,307 00	
222	Epidemiology, including the former Tuberculosis Control Division	16,747,00	
223	Advertising and Labels Control	21,780 00	
224	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates	2,400 00	
225	Medical Services—Indians and Eskimos	4,638,808 00	
226	Grants to Hospitals which care for Indians and Eskimos	219,320 00	
227	Civil Aviation Medicine	25,035 00	
	WELFARE BRANCH		
228	Welfare Branch Administration	38,846 00	
	Family Allowances—		
229	Administration	1,904,397 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	NATIONAL HEALTH AND WELFARE—*Concluded*		
	WELFARE BRANCH—*Concluded*		
	Old Age Pensions (including Pensions to the Blind)—		
230	Administration	54,006 00	
	National Physical Fitness—		
231	Administration	47,866 00	
232	Assistance to Schools of Social Work	50,000 00	
	MISCELLANEOUS GRANTS		
	Grant to:		
233	Canadian Welfare Council	8,100 00	
234	Canadian National Committee for Mental Hygiene	10,000 00	
235	Health League of Canada	10,000 00	
236	Canadian National Institute for the Blind	18,000 00	
237	L'Association Canadienne Française des Aveugles	4,050 00	
238	L'Institut Nazareth de Montréal	4,050 00	
239	Montreal Association for the Blind	4,050 00	
240	Canadian Tuberculosis Association	20,250 00	
241	Victorian Order of Nurses	13,100 00	
242	St. John Ambulance Association	4,050 00	
243	Canadian Red Cross Society	10,000 00	
			10,451,646 00
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
244	General Administration	1,168,648 00	
245	Inspection, Investigation and Audit Services	1,663,465 00	
246	Preventive Service Undervaluation Unit	57,702 00	
247	Ports, Outports and Preventive Stations, including pay for overtime of officers notwithstanding anything in the Civil Service Act, and temporary buildings and rentals	10,484,577 00	
248	To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise laws	300,000 00	
	TAXATION DIVISION		
249	General Administration, including authority to create positions and make appointments, within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act	1,192,159 00	
250	Internal Inspection and Verification	483,268 00	
251	District Offices	13,591,346 00	
	MISCELLANEOUS		
252	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services	15,000 00	
	GENERAL		
	National Film Board, including the Motion Picture Bureau—		
253	General Administration	183,166 00	
254	Technical Services Administration	135,708 00	
255	Production of Films, including authority to finance temporarily work performed for other public authorities or other agencies as the public interest requires	766,000 00	
256	Distribution of Films	862,000 00	
257	Production and Distribution of Other Visual Materials	132,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	NATIONAL REVENUE—*Concluded*		
	GENERAL—*Concluded*		
258	Government Office Economies Control Division—Administration	10,648 00	
	Canadian Broadcasting Corporation Short Wave Station:—		
259	Maintenance and Operation	1,424,241 00	
260	Capital Costs	23,500 00	
			32,493,428 00
	POST OFFICE		
261	Departmental Administration	1,203,917 00	
262	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices	30,838,101 00	
263	Inspection and Investigation	1,129,538 00	
264	Railway Mail Service	14,826,490 00	
265	Air and Land Mail Services	17,028,943 00	
266	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes	2,197,996 00	
	PENSIONS AND OTHER BENEFITS		
267	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	5,000 00	
			67,229,985 00
	PRIME MINISTER'S OFFICE		
268	Salaries of Staff and Other Pay-list Items	.....	87,917 00
	PRIVY COUNCIL OFFICE		
269	General Administration	132,069 00	
	FEDERAL DISTRICT COMMISSION		
270	Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission	231,500 00	
271	Expenses of the National Capital Planning Committee	67,500 00	
			431,069 00
	PUBLIC ARCHIVES		
272	General Administration and Technical Services	.....	152,297 00
	PUBLIC PRINTING AND STATIONERY		
273	Departmental Administration	39,658 00	
274	Printing, Binding and Distributing the Annual Statutes	10,000 00	
275	Canada Gazette	50,520 00	
276	Plant, Equipment and Replacements	25,000 00	
277	Distribution of Official Documents	65,000 00	
278	Printing and Binding Official Publications for sale and distribution to Departments and the Public	60 000,00	
			250,178 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS		
279	Departmental Administration	227,019 00	
	ARCHITECTURAL BRANCH		
280	Branch Administration	271,316 00	
281	Ottawa—Maintenance and operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.	5,753,382 00	
282	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.	7,122,209 00	
	Construction, Repairs and Improvements of Public Buildings		
	Nova Scotia		
283	Halifax Federal Building—Improvements and repairs (Revote)	11,500 00	
	Halifax—Postal Station at Armdale (Revote)	30,000 00	
	Halifax—Postal Station at North End—(Revote $25,000)	46,000 00	
	Halifax—Office Building (Revote)	25,000 00	
	New Brunswick		
284	Edmundston—Building for Customs (Revote $48,000)	61,000 00	
	Saint John Post Office—Addition, Alterations and Improvements (Revote $40,300)	50,000 00	
	Sussex Public Building—Addition and Fittings (Revote $15,000)	20,000 00	
	Prince Edward Island		
285	Charlottetown—Public Building—(Revote)	50,000 00	
	Maritime Provinces Generally		
286	Dominion Public Buildings—Improvements and repairs	200,000 00	
	Quebec		
287	Armstrong—Customs and Immigration Building (Revote)	45,000 00	
	Beauport—Repairs to Armoury—(Revote)	9,000 00	
	Dominion Public Buildings—Improvements and Repairs	400,000 00	
	Dorval Airport—Postal Accommodation—(Revote)	25,000 00	
	Drummondville—Public Building Site (Revote $6,000)	25,000 00	
	Hull Public Building—Addition and Alterations (Revote)	6,000 00	
	Joliette Public Building—Addition to site (Revote)	15,000 00	
	Lacolle (Blackpool)—Building for Customs (Revote $45,000)	100,000 00	
	Lac Megantic Public Building—Addition, Alterations and Improvements (Revote)	19,000 00	
	La Tuque Public Building—Alterations and extension (Revote $6,500)	8,000 00	
	Magog Public Building—Alterations and Improvements (Revote)	10,000 00	
	Montmagny—Site for Public Building (Revote)	5,600 00	
	Montreal—Building for British and Foreign Mail (Revote)	300,000 00	
	Montreal—Customs Examining Warehouse—Repairs (Revote)	25,000 00	
	Montreal Hochelaga Postal Station—Addition and Improvements (Revote $20,000)	25,000 00	
	Montreal Immigration Building—Alterations and Improvements (Revote $75,000)	95,000 00	
	Montreal Notre Dame de Grace Postal Station—Addition to site (Revote)	11,250 00	
	Montreal Old Examining Warehouse—Addition, Alterations and Improvements (Revote)	60,000 00	
	Montreal—Office Building—(Revote)	300,000 00	
	Montreal—Postal Station "B"—Addition (Revote)	200,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ARCHITECTURAL BRANCH—*Continued*		
	Construction, Repairs and Improvements of Public Buildings—*Continued*		
	Quebec—Continued		
	Montreal Postal Terminal—Addition (Revote)	250,000 00	
	Montreal Postal Terminal—Parcel Storage System (Revote)	50,000 00	
	Montreal St. Henri Postal Station—Site (Revote $15,000)	25,000 00	
	Noranda—Public Building (Revote $41,000)	57,000 00	
	Phillipsburg—Building for Customs and Immigration (Revote)	50,000 00	
	Quebec Old Post Office Building—Improvements (Revote)	10,000 00	
287	Quebec Old Post Office Building—Elevators (Revote $45,000)	70,000 00	
	St. Joseph d'Alma Public Building—Addition, retaining wall fittings, etc. (Revote $19,000)	35,800 00	
	Sherbrooke—Public Building (Revote)	75,000 00	
	Three Rivers Public Building—Addition (Revote)	60,000 00	
	Valleyfield Public Building—Addition, alterations and fittings (Revote $30,000)	70,000 00	
	Ontario		
	Belleville—Public Building (Revote)	52,000 00	
	Bracebridge Public Building—Addition and alterations (Revote)	14,000 00	
	Dominion Public Buildings—Improvements and repairs	400,000 00	
	Hamilton—Office Building (Revote)	100,000 00	
	Leamington Public Building—Addition, alterations and fittings (Revote $28,000)	33,000 00	
	Ottawa—Addition to Physical Metallurgy Laboratory (Revote)	60,000 00	
	Ottawa Daly Building—Improvements to ventilation (Revote $10,000)	16,000 00	
	Ottawa—Departmental Office Building. (Revote)	100,000 00	
	Ottawa—Improvements to Ventilation in House of Commons. (Revote)	20,000 00	
	Ottawa—National Film Board—Addition, alterations and air conditioning of John St. accommodation (Revote $14,000)	24,000 00	
	Ottawa—New Supreme Court Building—Renovation, completion and furnishing—(Revote)	300,000 00	
	Ottawa—Building for Department of Veterans Affairs	100,000 00	
	Ottawa Parliament Buildings and Grounds—Improvements (Revote)	82,000 00	
288	Ottawa Rideau Hall—Improvements and alterations (Revote $10,000)	40,000 00	
	Ottawa Royal Canadian Mint—Renewal of elevator and alterations to building—(Revote $12,000)	15,000 00	
	Ottawa—Storage Building for National Film Board. (Revote $3,000)	5,000 00	
	Ottawa—Testing Laboratory for Department of Public Works (Revote)	50,000 00	
	Port Arthur—Public Building—Purchase of site (Revote)	50,000 00	
	Sarnia Public Building—Addition and alterations, etc. (Revote $10,000)	25,000 00	
	Sault Ste. Marie—Public Building (Revote)	60,000 00	
	Sudbury—Public Building Site (Revote)	105,000 00	
	Toronto City Delivery Building—Extension, Restoration and Mechanical Equipment (Revote $520,000)	750,000 00	
	Toronto Postal Terminal "A"—Battery Charging Equipment (Revote)	10,000 00	
	Toronto —Site for Postal Station on St. Clair Avenue (Revote $40,000)	50,000 00	
	Waterloo Public Building—Addition and alterations, etc. (Revote)	28,000 00	
	Welland Public Building—Addition and fittings, etc. (Revote)	50,000 00	
	Woodstock Public Building—Addition, fittings and improvements to heating (Revote $24,000)	35,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ARCHITECTURAL BRANCH—*Concluded*		
	Construction, Repairs and Improvements of Public Buildings —*Concluded*		
	Manitoba		
289	Dominion Public Buildings—Improvements and Repairs	75,000 00	
	St. Boniface Public Building—Addition and Alterations (Revote $18,000)	28,000 00	
	Winnipeg—Public Building Site (Revote)	300,000 00	
	Saskatchewan		
290	Dominion Public Buildings—Improvements and Repairs	75,000 00	
	North Battleford Public Building—Extension and Alterations (Revote $2,000)	8,500 00	
	Prince Albert Public Building—Addition and Alterations (Revote)	65,000 00	
	Regina—Accommodation for Department of Trade and Commerce (Revote $12,800)	31,000 00	
	Alberta		
291	Calgary—Accommodation for Department of Trade and Commerce (Revote $25,500)	31,000 00	
	Calgary—Office Building—(Revote)	100,000 00	
	Coutts—Buildings for Customs and Immigration (Revote $126,000)	140,000 00	
	Dominion Public Buildings—Improvements and repairs	75,000 00	
	Edmonton—Postal Terminal (Revote)	200,000 00	
	Edmonton—Public Building (Revote)	100,000 00	
	Lethbridge Public Building—Addition, etc. (Revote)	14,000 00	
	Peace River Public Building—Local Improvements (Revote)	7,200 00	
	British Columbia		
292	Chilliwack Public Building—Addition (Revote)	40,000 00	
	Dominion Public Buildings—Improvements and repairs	150,000 00	
	Douglas—Buildings for Customs and Immigration (Revote $104,000)	120,000 00	
	Hazelton—Public Building (Revote)	21,400 00	
	Kamloops Public Building—Addition and alterations (Revote)	36,000 00	
	North Vancouver—Postal Station (Revote)	50,000 00	
	Vancouver Examining Warehouse—Installation of elevator (Revote)	25,000 00	
	Vancouver—Post Office Building Site (Revote)	250,000 00	
	Vancouver Public Building—Improvements and repairs	5,000 00	
	Victoria—Public Building (Revote)	200,000 00	
	William Head Quarantine Station—Alterations, improvements and repairs (Revote)	66,000 00	
	Generally		
293	Dominion Immigration Buildings—Repairs, improvements, etc.	45,000 00	
294	Dominion Quarantine Stations—Maintenance and repairs	25,000 00	
295	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings	225,000 00	
296	Flags for Dominion Buildings	12,000 00	
297	Building for National Film Board (Revote)	25,000 00	
298	Military Buildings—Repairs, fittings and additions	75,000 00	
299	National Printing Bureau (Revote $100,000)	200,000 00	
300	Public Buildings Generally—Repairs, alterations, fittings and improvements	500,000 00	
301	Veterans' Hospitals—Repairs, improvements and alterations	175,000 00	
302	London, England—Clerk's Table for the new British House of Commons	7,500 00	

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SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ENGINEERING BRANCH		
303	Branch Administration	259,777 00	
304	Engineering, including salaries of Engineers, Clerks, etc.	680,753 00	
	Dredging		
305	General Superintendence	11,039 00	
306	Maritime Provinces	819,798 00	
307	Ontario and Quebec	940,010 00	
308	Manitoba, Saskatchewan, Alberta and Northwest Territories	285,158 00	
309	British Columbia and Yukon	477,258 00	
	Maintenance and Operation of Graving Docks, Locks and Dams, etc.		
310	Champlain Graving Dock	585,041 00	
311	Esquimalt Graving Dock	125,211 00	
312	Lorne Graving Dock	51,051 00	
313	Selkirk—Repair Slip	4,440 00	
314	Locks and Dams	313,069 00	
315	Snagboats	76,990 00	
	Maintenance and Operation of Roads and Bridges		
316	Burlington Channel Bridge	46,888 00	
317	Kingston, LaSalle Causeway	34,604 00	
318	New Westminster Bridge	43,321 00	
319	Generally	98,400 00	
	Construction, Repairs and Improvements—Harbours and Rivers		
	Nova Scotia		
	Ballantyne's Cove—Breakwater repairs	57,000 00	
	Bay St. Lawrence—Towards harbour repairs and improvements (Revote $60,000)	100,000 00	
	Breen's Pond—Breakwater replacement (Revote $32,000)	103,500 00	
	Bridgewater—Repairs to railway wharf (Revote)	15,600 00	
	Brooklyn—Repairs to wharf and breakwater	25,000 00	
	Canso—Wharf reconstruction (Revote)	22,000 00	
	Clarkes Harbour—Wharf reconstruction and extension (Revote)	27,000 00	
	Cow Bay (Port Morien)—Towards breakwater reconstruction and dredging (Revote)	170,000 00	
	Creignish—Breakwater-wharf reconstruction (Revote $10,000)	24,500 00	
	Digby—Repairs to piers	23,000 00	
	Dingwall—Dredging (Revote)	75,000 00	
	Drum Head—Wharf replacement	130,000 00	
	Feltzen South—Breakwater—wharf replacement	97,000 00	
	Ferry Landings at Tiverton, East Ferry, Freeport and Westport (Revote)	300,000 00	
	Glace Bay—Wharf reconstruction (Revote $35,400)	85,000 00	
320	Harbours and Rivers Generally—For maintenance of services, and for repairs and reconstruction due to extremely heavy storms during 1944 and 1945, no new works to be undertaken	755,000 00	
	Ingonish Ferry—Wharf repairs and improvements (Revote $30,500)	35,500 00	
	Iona—Wharf reconstruction (Revote $101,000)	128,000 00	
	L'Ardoise Beach—Breakwater extension (Revote $14,000)	19,000 00	
	Little Anse—Breakwater replacement (Revote $52,000)	148,000 00	
	Liverpool—Redredging	115,000 00	
	Lockeport—Wharf reconstruction (Revote $16,000)	22,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ENGINEERING BRANCH—*Continued*		
	Construction, Repairs and Improvements—Harbours and Rivers—*Continued*		
	Nova Scotia—Concluded		
	Louisburg—Wharf	247,000 00	
	McDonald's Cove—Breakwater (Revote $20,000)	46,000 00	
	Meteghan—Breakwater replacement (Revote $68,000)	173,000 00	
	Newellton—Wharf repairs	21,000 00	
	New Glasgow—Wharf repairs	70,500 00	
	New Harbour—Breakwater reconstruction (Revote $99,700)	194,000 00	
	Parker's Cove—Harbour repairs and improvements (Revote $125,000)	130,000 00	
	Petite Riviere—Breakwater repairs	22,000 00	
	Pictou—Towards restoration of harbour facilities (Revote $100,000)	200,000 00	
	Pictou—Wharf repairs	27,500 00	
	Pictou Island—Breakwater-Wharf replacement (Revote $75,000)	111,000 00	
	Port Beckerton (West)—Wharf reconstruction (Revote)	16,000 00	
	Port Hawkesbury—Wharf repairs	144,000 00	
	Port Maitland—Breakwater reconstruction (Revote $100,000)	112,500 00	
	Port Mouton—Dredging	55,000 00	
	Pugwash—Wharf repairs	139,500 00	
	Salmon Arm—Breakwater repairs	32,000 00	
320	Sandford—Breakwater extension (Revote $110,000)	118,000 00	
	Ship Harbour—Wharf replacement (Revote)	15,000 00	
	Short Beach—Breakwater repairs	46,000 00	
	Three Fathom Harbour—Causeway (Revote $50,000)	52,000 00	
	Trout Cove (Centreville)—Breakwater reconstruction (Revote $72,000)	176,000 00	
	Upper Whitehead—Wharf reconstruction (Revote)	21,000 00	
	West Head—Wharf reconstruction (Revote $62,000)	70,500 00	
	Prince Edward Island		
	Charlottetown—Wharf reconstruction and improvements	50,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	90,000 00	
	Montague—Wharf reconstruction (Revote $30,000)	40,000 00	
	Naufrage Harbour—Retaining wall (Revote $2,000)	4,000 00	
	North Lake—Pier extension (Revote $8,000)	11,000 00	
321	Red Head—Harbour improvements (Revote)	6,500 00	
	Rocky Point—Wharf reconstruction	9,000 00	
	Souris—Breakwater repairs (Revote $45,000)	56,000 00	
	Summerside—Repairs to railway wharf (Revote)	9,000 00	
	Tignish—Repairs to breakwaters (Revote $45,000)	65,000 00	
	Wood Islands—Towards wharf improvements—(Revote $30,000	75,000 00	
	New Brunswick		
	Baie Ste. Anne—Towards construction of wharf	30,000 00	
	Bay du Vin River—Wharf extension	6,000 00	
	Caissie's Cape—Breakwater reconstruction and dredging (Revote $50,000)	130,000 00	
	Caraquet (Young wharf)—Dredging (Revote $35,000)	37,000 00	
	Cocagne Cape—Wharf extension and repairs (Revote $18,700)	25,500 00	
	Cocagne Church—Wharf extension and repairs (Revote $16,900)	22,000 00	
	Dalhousie—Wharf reconstruction and dredging (Revote)	30,500 00	
	Grande Aldouane—Wharf repairs and improvements (Revote $11,000)	14,500 00	
322	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	160,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ENGINEERING BRANCH—*Continued*		
	Construction, Repairs and Improvements—Harbours and Rivers—*Continued*		
	New Brunswck—Concluded		
	Leonardville—Wharf reconstruction (Revote $50,000)	70,000 00	
	Little cape—Towards breakwater replacement (Revote)	50,000 00	
	McEachern's Point—Wharf extension (Revote)	14,000 00	
	Miscou—Wharf repairs and extension (Revote $13,000)	23,000 00	
322	Point Sapin—Breakwater repairs	21,500 00	
	Richibucto Cape—Repairs and improvements to Harbour works (Revote)	5,000 00	
	St. Olivier—Wharf reconstruction	25,000 00	
	Seal Cove—Repairs to breakwaters	28,000 00	
	Welchpool—Towards wharf replacement (Revote)	75,000 00	
	Quebec		
	Bagotville—Wharf reconstruction (Revote $153,000)	158,000 00	
	Barachois de Malbaie (Bridgeville)—Jetty reconstruction	130,000 00	
	Beauharnois—Wharf reconstruction (Revote)	11,000 00	
	Bonaventure—Wharf extension (Revote)	10,000 00	
	Cap Chat—Towards wharf extension	100,000 00	
	Entry Island, M.I.—Wharf	22,500 00	
	Grande Riviere—Wharf reconstruction (Revote)	150,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	425,000 00	
	Isle aux Coudres—Improvements to wharves (Revote $137,000)	205,000 00	
	Isle aux Grues—Wharf reconstruction	49,000 00	
	Isle Verte—Wharf repairs (Revote)	15,100 00	
	Kamouraska—Wharf reconstruction (Revote $40,400)	42,000 00	
	L'Anse St. Jean—Wharf repairs (Revote $25,000)	138,000 00	
	Marsouins—Wharf extension	44,000 00	
	Matane—Reconstruction of West Breakwater (Revote $160,000)	300,000 00	
	Mechins—Wharf repairs and reconstruction—(Revote)	57,000 00	
323	Miguasha—Wharf improvements and breakwater (Revote $52,000)	95,000 00	
	Paspebiac—Wharf extension	130,000 00	
	Petite Riviere Est—Harbour improvements	38,000 00	
	Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939—(Revote $20,000)	210,000 00	
	Rimouski—Towards reconstruction of old wharf (Revote)	200,000 00	
	Riviere du Loup—Towards wharf reconstruction (Revote)	125,000 00	
	Riviere St. Paul—Wharf	79,300 00	
	Riviere Whalen (Cap des Rosiers)—Towards Fishing Harbour	100,000 00	
	Ruisseau LeBlanc—Breakwater reconstruction (Revote $30,000)	130,000 00	
	Ste Anne des Monts—Towards wharf reconstruction	300,000 00	
	St. Charles—Wharf reconstruction	24,800 00	
	St. Juste du Lac—Wharf improvements	15,500 00	
	St. Maurice de l'Echourie—Wharf extension	16,300 00	
	St. Omer—Wharf repairs	30,000 00	
	St. Simeon—Wharf reconstruction (Revote)	171,000 00	
	Sept Iles—Rectification work (Revote $15,000)	20,000 00	
	Sorel—Harbour repairs and improvements (Revote)	15,000 00	
	Ontario		
	Belleville—Harbour Improvements (Revote)	56,000 00	
	Brighton Bay—Redredging Channel	250,000 00	
324	Bronte—Reconstruction of pier (Revote)	127,000 00	
	Cockburn Island—Reconstruction of harbour works	22,500 00	
	Collingwood—Harbour reconstruction and improvements (Revote)	247,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ENGINEERING BRANCH—*Continued*		
	Construction, Repairs and Improvements—Harbours and Rivers—*Continued*		
	Ontario—Concluded		
	Fort William —Dredging	250,000 00	
	Goderich—Repairs to harbour works	25,000 00	
	Grand Bend—Repairs to North Pier (Revote $56,000)	58,000 00	
324	Gros Cap—Breakwater-Wharf (Revote $14,300)	16,500 00	
	Gull Bay—Wharf (Revote)	6,300 00	
	Hamilton—Towards harbour improvements	300,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	275,000 00	
	Hudson—Wavebreak boom (Revote)	6,500 00	
	Kenora—Repairs to wharves (Revote $30,000)	44,000 00	
	Kingsville—Harbour repairs and improvements	140,000 00	
	Meaford—Revetment wall (Revote $29,000)	38,000 00	
	Meaford—Dredging (Revote $25,000)	27,000 00	
	Midland to Parry Sound—Towards dredging inside channel	200,000 00	
	North Bay—Wharf extension (Revote)	17,000 00	
	Oakville—Reconstruction of east pier (Revote $123,000)	157,000 00	
	Ottawa—(Rideau River) Repairs to walls and tailrace (Revote $18,500)	51,000 00	
	Parry Sound—Wharf—(Revote $8,500)	9,000 00	
	Pelee Island—Wharf Improvements (Revote)	28,000 00	
	Picton—To take over and reconstruct wharf	10,000 00	
	Port Arthur—Dredging	290,000 00	
	Port Arthur—Breakwater (Revote $172,000)	400,000 00	
	Port Arthur—Repairs to breakwater (Revote $200,000)	283,000 00	
	Port Bruce—Reconstruction of pier (Revote $25,000)	31,000 00	
324	Port Colborne—Breakwater repairs	25,000 00	
	Port Elgin—Breakwater repairs	71,200 00	
	Port Hope—Harbour repairs (Revote $140,000)	160,000 00	
	Port Rowan—Harbour repairs and improvements	29,000 00	
	Rainy River—Wharf reconstruction	10,000 00	
	Salmon Point—Breakwater extension	13,000 00	
	Sault Ste. Marie—Wharf reconstruction (Revote $25,000)	36,000 00	
	South Baymouth—Wharf reconstruction and extension (Revote $34,200)	43,000 00	
	Thames River—Redredging (Revote $31,000)	36,000 00	
	Tobermory—Wharf and dredging (Revote $91,000)	104,000 00	
	Whitby—Towards repairs to harbour works	100,000 00	
	Wolfe Island (Marysville)—To take over and rebuild wharf (Revote)	25,000 00	
	Manitoba		
	Gimli—Wharf reconstruction (Revote $83,500)	92,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	50,000 00	
	Helca—Wharf reconstruction (Revote)	69,000 00	
	Hnausa—Wharf reconstruction (Revote $98,700)	100,000 00	
	Matlock—Breakwater reconstruction	57,000 00	
325	Mill Creek—Reconstruction of dam	11,000 00	
	Selkirk—Wharf reconstruction	36,000 00	
	St. Andrews—River breakwater (Revote $7,500)	9,000 00	
	St. Andrews Lock and Dam—Straightening west approach (Revote $18,000)	27,000 00	
	Victoria Beach—Wharf repairs	63,500 00	
	Winnipegosis—Wharf reconstruction	22,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ENGINEERING BRANCH—*Concluded*		
	Construction, Repairs and Improvements—Harbours and Rivers—*Concluded*		
	Saskatchewan, Alberta and Northwest Territories		
326	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	25,000 00	
	Waskesiu Lake—Harbour improvements (Revote $15,000)	70,000 00	
	Yellowknife—Wharf (Revote $3,000)	23,000 00	
	British Columbia and Yukon		
	Alert Bay—Breakwater (Revote $30,000)	36,000 00	
	Bella Bella—Wharf renewal (Revote)	34,000 00	
	Bella Coola—Wharf replacement (Revote $94,300)	146,000 00	
	Campbell River—Wharf repairs	35,000 00	
	Columbia River—Protection work	24,000 00	
	Davis Bay—Wharf repairs and improvements (Revote)	16,000 00	
	Fraser River—Improvements (Revote)	175,000 00	
	Fraser River—Protection work on Lulu and Sea Islands (Revote $23,000)	28,000 00	
	Fraser River—Reconstruction of North Arm Jetty (Revote $115,000)	120,000 00	
	Gibson's Landing—Wharf reconstruction (Revote $50,000)	65,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	325,000 00	
	Nanaimo—Harbour improvements (Revote $60,000)	63,000 00	
327	Nanaimo—Wharf repairs and improvements (Revote)	18,000 00	
	Penticton—Breakwater replacement	16,500 00	
	Port Alberni—Harbour improvements (Revote $123,000)	185,000 00	
	Prince Rupert—Construction and renewal of fishermen's floats—(Revote $22,000	62,000 00	
	Prince Rupert (Digby Island) Wharf repairs—(Revote)	18,000 00	
	Queen Charlotte City—Wharf repairs and extension (Revote $16,000)	18,000 00	
	Sidney—Reconstruction of approach and repairs to ferry slip	38,000 00	
	Steveston No. 2 Road—Wharfage facilities—(Revote)	16,000 00	
	Stewart—Wharf repairs (Revote)	32,000 00	
	Ucluelet West—Wharf improvements—(Revote $8,500)	11,000 00	
	Vananda—Wharf extension, freight shed and repairs (Revote $7,500)	8,500 00	
	Victoria—Towards dredging—(Revote)	100,000 00	
	Victoria—Fishing Harbourage (Revote $67,000)	100,000 00	
	Westview—Replacing fishing harbourage—(Revote $305,000)	316,000 00	
	Generally		
328	Protection Works Generally—To provide for remedial works where damages are caused by or endanger navigation or Federal Government structures	100,000 00	
	TELEGRAPH BRANCH		
329	Branch Administration	45,964 00	
330	Telephone Service at Ottawa	355,000 00	
331	Telephone Service other than at Ottawa	8,200 00	
	Telegraph and Telephone Services, Operation and Maintenance		
332	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work	220,000 00	
333	Alberta and Saskatchewan	120,500 00	
334	Division Superintendent's Office—Vancouver	37,900 00	
335	British Columbia—Northern and Yukon Districts	404,000 00	
336	British Columbia—Vancouver Island District	217,535 00	
337	Telegraph and Telephone Services Generally	5,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Concluded*		
	TELEGRAPH BRANCH—*Concluded*		
	Construction, Repairs, and Improvements		
338	Maritime Provinces and Lower St. Lawrence	18,000 00	
339	Alberta and Saskatchewan	18,000 00	
340	British Columbia—Northern and Yukon Districts	59,000 00	
341	British Columbia—Vancouver Island District	22,700 00	
342	Cable for Bay of Fundy District (Revote)	28,000 00	
343	Purchase and installation of submarine cable to connect Shippigan and Miscou Islands with the mainland (Revote)	11,000 00	
	GENERAL		
344	National Gallery of Canada	117,098 00	
345	Miscellaneous works not otherwise provided for, not more than $5,000 to be expended upon any one work	150,000 00	
346	To supplement, on approval of Treasury Board except where less than $500 is required any of the appropriations of the Department of Public Works	150,000 00	
347	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1947-48	20,000 00	
348	To provide for the purchase of a portrait of Sir Louis Davies	1,500 00	
			45,475,981 00
	RECONSTRUCTION AND SUPPLY		
349	Dominion Fuel Board—Administration and Investigations	38,004 00	
350	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council	4,500,000 00	
	NATIONAL RESEARCH COUNCIL		
351	Salaries and Other Expenses of the National Research Council	6,043,002 00	
352	Expanded Research on the Utilization of Farm Crops	401,400 00	
353	Housing Research and Industrial Chemistry Building—Preliminary explorations, plans and specifications	100,000 00	
354	Grant to the Royal Society of Canada	4,500 00	
	ATOMIC ENERGY CONTROL BOARD		
355	Administration Expenses	115,000 00	
356	Researches and Investigations with respect to Atomic Energy	150,000 00	
357	Chalk River Project—Capital and Operating Expenses	5,573,000 00	
			16,924,906 00
	ROYAL CANADIAN MOUNTED POLICE		
358	General Administration	273,043 00	
359	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses	8,594,482 44	
360	Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses	1,412,702 00	
361	Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses	148,488 00	
362	Grant to the Chief Constables' Association of Canada	500 00	
	PENSIONS AND OTHER BENEFITS		
363	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	12,750 00	
364	Pensions to families of members of the Mounted Police who have lost their lives while on duty:—		
	Mrs. Mary Emma Bossange	456 25	
	Mrs. Margaret Johnson Brooke	821 25	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	ROYAL CANADIAN MOUNTED POLICE—*Concluded*		
	PENSIONS AND OTHER BENEFITS—*Concluded*		
364	Pensions to families of members of the Mounted Police who have lost their lives while on duty—*Concluded*		
	Mrs. Margaret Cox	410 63	
	Mrs. Victoria Desjardins	411 00	
	Mrs. Georgina Harrison	676 50	
	Mrs. Letitia Kennedy	423 50	
	Mrs. Nora Jean Massan	300 00	
	Mrs. Margaret Nicholson	547 50	
	Mrs. Catherine Mildred Ralls	675 25	
	Mrs. Vera M. Ryder	60 00	
	Mrs. Doris Freda Sampson	816 00	
	Mrs. Amy Lillian Searle	406 98	
	Mrs. Madelaine Mary Shoebotham	810 00	
	Mrs. Eunice Wainwright	602 50	
365	Pension to Basil Burke Currie	684 20	
			10,450,067 00
	SECRETARY OF STATE		
366	Departmental Administration	126,198 00	
367	Citizenship Registration Branch	74,775 00	
368	Companies Branch	56,958 00	
369	Trade Marks Branch	42,463 00	
370	Bureau for Translations	503,505 00	
371	Canada Temperance Act	4,500 00	
372	Bankruptcy Act Administration	32,960 00	
373	Citizenship Branch	79,300 00	
	PATENT AND COPYRIGHT OFFICE		
374	Administration Division	35,424 00	
375	Patent Division	208,728 00	
376	Copyright and Industrial Designs Division	13,879 00	
377	Patent Record Division	47,646 00	
378	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,400 00	
			1,228,736 00
	TRADE AND COMMERCE		
379	Departmental Administration	246,417,00	
	Foreign Trade Services—		
380	Commercial Relations and Foreign Tariffs Division, including contribution of $2,800 to International Customs Tariffs Bureau	99,048,00	
381	Export Division	194,228,00	
382	Import Division, including a contribution of $2,500 to the International Cotton Advisory Committee	107,952 00	
383	Industrial Development Division	23,402 00	
384	Trade Commissioner Service, including payment of compensation to Trade Commissioners for loss of furniture and effects under regulations to be approved by the Governor in Council	1,746,710 00	
385	Trade Publicity and Advertising in Canada and Abroad	439,880 00	
386	Standards Division—	10,919 00	
387	Administration, Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act	368,291 00	
388	Precious Metals Marking Act	21,904 00	
389	Weights and Measures Inspection Services	523,583 00	
390	Exhibitions, including a contribution of $1,000 to the International Bureau of Exhibitions	329,407 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRADE AND COMMERCE—*Continued*		
	DOMINION BUREAU OF STATISTICS		
391	Administration	201,290 00	
392	Statistics, including contribution of $2,460 to the Inter-American Statistical Institute	2,510,255 00	
393	Census of Population	710,622 00	
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
394	Administration	22,998 00	
	Western Local Services		
395	Prince Rupert, B.C. and Queen Charlotte Islands, service between	32,000 00	
	Vancouver and Northern ports of British Columbia, service between	37,000 00	
	Victoria, Vancouver, way ports and Skagway, service between	10,000 00	
	Victoria and West Coast Vancouver Island, service between	10,000 00	
	Eastern Local Services		
396	Baddeck and Iona, service between	12,000 00	
	Campobello, N.B., and Lubec, Maine, service between	3,000 00	
	Chester and Tancook Island, winter service between	2,640 00	
	Dalhousie, N.B., and Miguasha, P.Q., service between	12,000 00	
	Deer Island, Campobello Island and St. Stephen, N.B., service between	2,000 00	
	Grand Manan and Mainland, service between	85,000 00	
	Halifax, Canso and Guysboro, service between	20,000 00	
	Halifax, LaHave and LaHave River ports, service between	3,000 00	
	Halifax, Sherbrooke, Spry Bay and Tor Bay, service between	6,500 00	
	Halifax, South Cape Breton, Bras d'Or Lake Ports and Bay St. Lawrence, service between	7,500 00	
	Halifax and ports on West Coast of Cape Breton, service between	6,000 00	
	Ile-aux-Coudres and Les Eboulements, service between	3,500 00	
	Ile-aux-Coudres and Quebec or Levis, service between	4,000 00	
	Ile-aux-Grues and Montmagny, P.Q., service between	2,500 00	
	Mulgrave and Arichat, service between	25,000 00	
	Mulgrave and Canso, service between	64,000 00	
	Mulgrave and Guysboro, calling at intermediate ports, service between	14,000 00	
	Murray Bay and North Shore of the St. Lawrence, winter service between	50,000 00	
	Owen Sound and ports on Manitoulin Island and Georgian Bay, service between	65,000 00	
	Pelee Island and the Mainland, service between	11,000 00	
	Pictou, Mulgrave and Cheticamp, service between	11,000 00	
	Pictou, Souris, and the Magdalen Islands, service between	60,000 00	
	Prince Edward Island and Newfoundland, service between	54,000 00	
	Prince Edward Island and Nova Scotia, service between	100,000 00	
	Quebec, Natashquan and Harrington, service between	127,500 00	
	Quebec or Montreal and Gaspe, calling at way ports, service between	90,000 00	
	Rimouski and Matane and points on the North Shore of the St. Lawrence, service between	75,000 00	
	Riviere-du-Loup and St. Simeon and/or Tadoussac, service between	21,000 00	
	St. John and Minas Basin ports, service between	10,000 00	
	St. John, Westport and Yarmouth and other way ports, service between	23,500 00	
	Sydney and Bay St. Lawrence, calling at way ports, service between	35,000 00	
	Sydney and Bras d'Or Lake ports, West Coast of Cape Breton and Prince Edward Island, service between	22,500 00	
	Sydney and Whycocomagh, calling at way ports, service between	20,500 00	
	Yarmouth, N.S., and Boston, Mass., service between	43,000 00	

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SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRADE AND COMMERCE—*Concluded*		
	WHEAT AND GRAIN DIVISION		
397	Salaries and other Expenses	31,256 00	
	CANADA GRAIN ACT		
398	Administration	107,931 00	
399	Operation and Maintenance, including inspection, weighing, registration, etc	1,895,927 00	
400	Canadian Government Elevators, including Equipment	737,277 00	
	CANADIAN GOVERNMENT TRAVEL BUREAU		
401	To assist in promoting the Tourist Business in Canada	650,000 00	12,159,937 00
	TRANSPORT		
402	Departmental Administration	544,000 00	
	ADMINISTRATION OF THE TRANSPORT ACT		
403	Board of Transport Commissioners for Canada—Administration, Maintenance and Operation	430,464 00	
	CANALS SERVICE		
404	Canals Service—Administration	57,900 00	
405	Canals—Operation and Maintenance	3,119,080 00	
406	Canals Improvements	357,620 00	
407	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations	40,000 00	
408	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited	2,500 00	
	MARINE SERVICE		
409	Marine Service Administration	15,193 00	
410	Administration of Floating Equipment	26,870 00	
411	Nautical Service Administration	31,850 00	
412	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs	2,226,033 00	
413	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to lightkeepers	2,853,212 00	
414	Agencies—Salaries and Office Expenses	321,000 00	
415	Maintenance and Repairs to Wharves	5,000 00	
416	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interest of navigation	30,000 00	
417	To provide for Canada's share of the cost of the North Atlantic Ice Patrol	9,000 00	
418	Administration of Pilotage, including authority for temporary recoverable advances to certain Pilotage Districts	199,300 00	
419	Life Saving Service, including rewards for saving life	47,250 00	
420	To provide subsidies for wrecking plants—Quebec and British Columbia	45,000 00	
421	Grants of $300 each to the Royal Arthur Sailors' Institute at Port Arthur, Ontario, and the Welland Canal Seamen's Institute	600 00	
422	Miscellaneous Services relating to navigation and Shipping, including grants towards schools of navigation at Queen's University $500, Vancouver, B.C., $2,700 and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British Ships Registered out of Canada	72,600 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRANSPORT—*Continued*		
	MARINE SERVICE—*Concluded*		
423	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines	281,700 00	
424	Marine Signal Service	124,530 00	
425	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of Administration—Capital	1,022,150 00	
426	River St. Lawrence Ship Channel—Administration and Operation	268,160 00	
	RAILWAY SERVICE		
427	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department	52,000 00	
428	Hudson Bay Railway—Construction and Improvements—Capital	10,500 00	
429	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1948, not exceeding	525,000 00	
430	Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities—Capital (Estimated cost $5,964,000,) (Revote $1,815,000)	4,000,000 00	
431	To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service, (Revote $100,000)—Capital	565,000 00	
432	Straits of Canso—Surveys and Investigations	30,000 00	
433	Canadian Government Railways—Construction and Improvements of drainage works at Fairview Subway, Halifax, N.S. Capital (Revote)	40,000 00	
	Maritime Freight Rates Act—		
434	To hereby authorize and provide for the payment from time to time during the fiscal year 1947-48 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1947 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways	3,042,000 00	
435	Amount required to provide for payment from time to time during the fiscal year 1947-48 of the difference (estimated by the board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in section 9 of the said Act) on all traffic moved during the calendar year 1947 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Company	800,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRANSPORT—*Concluded*		
	GOVERNMENT EMPLOYEES' COMPENSATION		
436	Administration of the Government Employees' Compensation Act	34,720 00	
	PENSIONS AND OTHER BENEFITS		
437	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 the 31st March, 1948, in the sum of $40 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	480 00	
438	Amount required to pay pensions at the rate of $300 per annum to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Adelard Delisle, George Larochelle, Wilhelm Langlois, Arthur Baquet, Auguste Santerre and Jules Lamarre	2,585 00	
439	Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1947, to March 31, 1948, the sum of $30 per month instead of $20 as fixed by the said Act	19,200 00	
	AIR SERVICE		
	(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944, and 8207 of 24th October, 1944)		
440	Air Transport Board—Salaries and Office Expenses	150,000 00	
441	Air Service Administration	12,780 00	
442	To provide for assistance to the M and C Aviation Company Limited, as authorized by Section 16 of the Aeronautics Act, as amended	12,000 00	
	Civil Aviation Division		
443	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder	453,100 00	
	Airways and Airports—		
444	Construction and Improvements, including Radio Facilities—(Revote $1,229,500)—Capital	3,926,655 00	
	Operation and Maintenance—		
445	Civil Aviation Services	2,884,065 00	
446	Radio Aviation Services	1,231,580 00	
447	Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates	30,500 00	
	Meteorological Division		
448	Meteorological Services	3,924,865 00	
449	Grant to Kingston Observatory	500 00	
	Radio Division		
450	Administration of the Radio Act and Regulations	193,320 00	
451	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance	935,955 00	
452	Suppression of Radio Interferences	281,064 00	
453	Issue of Radio Receiving Licences—(Transport Department only)	241,741 00	
			35,530,622 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	VETERANS AFFAIRS		
454	Departmental Administration	1,651,360 00	
455	District Administration	5,374,160 00	
456	Rehabilitation Services	5,657,340 00	
457	Treatment Services	20,150,640 00	
458	Prosthetic Services	787,360 00	
	Canadian Pension Commission—		
459	Administration Expenses, including the Chairman of the Canadian Pension Commission at $1,000 additional to Chapter 62, Statutes of 1946	1,593,729 00	
460	Veterans Bureau	386,206 00	
461	War Veterans' Allowance Board—Administration	199,733 00	
462	Veterans Insurance	116,271 00	
	PAYMENTS TO OR FOR VETERANS AND DEPENDENTS		
463	War Pensions—World War I	37,750,000 00	
464	War Veterans' Allowances—World War I	12,000,000 00	
465	Unemployment Assistance	100,000 00	
466	Hospital and Other Allowances—World War I	800,000 00	
467	Gallantry Awards	20,000 00	
468	Widows' Allowances—World War I	2,100,000 00	
469	Allowances—Orphaned Children—World War I	30,000 00	
470	Employers' Liability Compensation	100,000 00	
471	Pensions—North West Rebellion 1885 and General	15,000 00	
	MISCELLANEOUS GRANTS		
472	Grant to Last Post Fund	75,000 00	
473	Grant to Canadian Legion	9,000 00	
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
474	To provide for the cost of administration of Soldier Settlement; British Family Settlement; general land settlement, and Veterans' Land Act, including engineering and other investigational planning and subdivision expenses that do not add tangible value to real property	6,747,046 00	
475	To provide for the payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935	25,000 00	
476	To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with Provincial Governments under Section 35 of The Veterans' Land Act, 1942 (as amended by Order in Council P.C. 2122, dated 13th April, 1945), and payment of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Mines and Resources, under Section 35 of The Veterans' Land Act, 1942, as amended (P.C. 1550 of 18th April, 1946)	5,000,000 00	
477	To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of The Veterans' Land Act, 1942 (as amended by Order in Council P.C. 2122, dated 13th April, 1945)	1,000,000 00	
			101,687,845 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	GOVERNMENT-OWNED ENTERPRISES		
	NON-ACTIVE ACCOUNTS		
	NATIONAL HARBOURS BOARD		
478	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1947 on any or all of the following accounts:		
	Reconstruction and Capital Expenditures—		
	Saint John $125,000		
	Quebec 149,000		
	Generally—Unforeseen and Miscellaneous 200,000		
	$474,000		
	Less amount to be expended from Replacement Funds 222,500		
		251,500 00	
	DEFICITS		
	Transport		
479	Amount required to provide for the payment during the fiscal year 1947-48 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1947	707,000 00	
	NATIONAL HARBOURS BOARD		
480	To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1947, in the operation of the Churchill Harbour	83,641 00	
481	Advances to National Harbours Board 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, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge	375,085 00	
			1,417,226 00
	LOANS AND INVESTMENTS		
	NATIONAL HARBOURS BOARD		
482	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1947 on any or all of the following accounts:		
	Reconstruction and Capital Expenditures—		
	Montreal $419,500		
	Vancouver 153,800		
	$573,300		
	Less amount to be expended from Replacement Funds 41,800		
		531,500 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LOANS AND INVESTMENTS—*Concluded*		
	VETERANS AFFAIRS		
	Soldier Settlement and Veterans Land Act		
483	To provide for protection of security—Soldier Settlement	50,000 00	
484	To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refunds of surplus to veterans (Section 19); and for protection of security under the Veterans' Land Act	81,500,000 00	
			82,081,500 00
	DEMOBILIZATION AND RECONVERSION		
	AGRICULTURE		
485	Agricultural Prices Support Act, 1944 (Formerly the Agricultural Food Board)	2,030,500 00	
	Agricultural Supplies Board—		
	Completion of War Functions, including commitments of previous years:—		
486	Agricultural Supplies Board Administration	42,700 00	
487	Programmes to encourage the production of Essential Supplies	102,250 00	
488	Feeds Administrator, including Freight Assistance on Western Feed Grains	21,036,875 00	
489	Fertilizers and Pesticides Administrator, including subsidies on Lime for Soil Amendment Purposes and on Fertilizers and bulk purchasing of Fertilizer Chemicals	968,300 00	
490	Seeds Administrator	205,000 00	
491	Dairy Products Board	19,546 00	
492	Meat Board, including Quality Premiums on A and B1 Grade Hog Carcasses	5,657,818 00	
493	Special Products Board	84,831 00	
			30,147,820 00
	AUDITOR GENERAL'S OFFICE		
494	Audit of Demobilization and Reconversion Expenditure	.....	157,030 00
	CIVIL SERVICE COMMISSION		
495	Supply of Personnel for Demobilization and Reconversion Services	.....	599,936 00
	EXTERNAL AFFAIRS		
496	To provide for payment of employees' claims for loss of or damage to personal effects which they were compelled to leave behind when they had to leave their posts due to war	.....	5,000 00
	FINANCE		
497	Comptroller of the Treasury	2,483,200 00	
	Wartime Prices and Trade Board—		
498	Administration	6,410,000 00	
499	Commodity Prices Stabilization Corporation	35,000,000 00	
500	Advances to Canadian Wheat Board for payments to millers and other manufacturers of wheat products	18,000,000 00	
	Employees' Plan—		
501	For purchase of Victory and other Government Loans—Administration	244,010 00	
502	To provide, subject to the approval of the Treasury Board, for replacement of Bonds lost in mails and for reimbursement of accounts incorrectly charged with repayments	5,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	DEMOBILIZATION AND RECONVERSION—*Continued*		
	FINANCE—*Concluded*		
503	To provide for expenses of the Cabinet Committee on Dominion-Provincial Relations	50,000 00	
504	To provide for the payment of premiums on Dominion of Canada Sterling Securities	20,000 00	
505	To provide, subject to the approval of the Treasury Board, for miscellaneous losses arising from the sale or distribution of War Savings Stamps, War Savings Certificates, Victory Bonds or Canada Savings Bonds	3,000 00	
506	Contribution towards operation of Old Vancouver Hotel as hostel for ex-servicemen	90,000 00	
507	To provide, subject to the approval of the Treasury Board, for miscellaneous and unforeseen expenses; for supplementing any of the appropriations in the Demobilization and Reconversion Estimates; and for the temporary provision of recoverable advances for working capital purposes and for the re-advancing of any such advances repaid	1,000,000 00	
			63,305,210 00
	FISHERIES		
508	Salt Fish Export Regulations—Administration	21,000 00	
509	To provide for expenses in connection with the Administration of the Canned Fish Regulations	12,000 00	
			33,000 00
	JUSTICE		
510	To provide for expenses in connection with Prize Courts	.....	10,000 00
	LABOUR		
511	Administration *re* Placement of Labour Planning, Co-ordination of Training; Reinstatement in Civil Employment Act, 1946; Co-ordination of ship-loading and unloading operations, and winding-up of Selective Service matters and National Registration records	204,500 00	
512	Manpower Statistics Unit	30,000 00	
513	National War Labour Board and Regional Boards	15,945 00	
514	Wartime Bureau of Technical Personnel	60,000 00	
	Vocational Training—		
515	Administration	73,180 00	
516	Payments to the provinces under agreements respecting assistance to Vocational Schools, including undischarged commitments of previous years	2,000,000 00	
517	Foremanship and Supervisory Training	30,000 00	
518	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years	8,000,000 00	
519	To provide for Dominion contribution towards replacement by a province or municipality of machinery used in war emergency training under such terms and conditions as may be approved by the Governor-in-Council, including undischarged commitments of previous years	300,000 00	
520	Payments to the provinces under agreements with respect to training and retraining former war workers, and capital expenditures for Vocational School buildings and equipment	2,750,000 00	
521	Personnel Management Training Programme	1,000 00	
522	Expenses of Conferences with representatives of organizations of employers and employees on labour policy	5,000 00	
523	Wartime Labour Relations Board	19,500 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	DEMOBILIZATION AND RECONVERSION—*Continued*		
	LABOUR—*Concluded*		
524	To provide for re-location, maintenance and welfare of persons of Japanese race in Canada and to provide such financial assistance for repatriation of persons of Japanese race as may be authorized by the Governor-in-Council.....	900,000 00	
525	To provide for the effective organization and use of agricultural manpower, including recruiting, transporting and placing workers on farms and related industries and assistance to the Provinces pursuant to agreements that may be entered into by the Minister of Labour with the Provinces and approved by the Governor-in-Council.....	375,000 00	
526	To provide for payment to the National Film Board for educational films for exhibition.....	24,000 00	
527	To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and other essential industry in Canada where Canadian labour is not available to meet the need.....	200,000 00	
	UNEMPLOYMENT INSURANCE COMMISSION		
528	To provide for transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto.....	550,000 00	
			15,538,125 00
	MINES AND RESOURCES		
	ADMINISTRATIVE OFFICES		
529	To complete the preparation and printing of a report on the natural resources and development of Canada's Northwest Region, and contingencies.....	3,000 00	
	MINES AND GEOLOGY BRANCH		
530	Aerial Photography.....	1,240,000 00	
	Bureau of Mines—		
531	Explosives Act.....	28,775 00	
532	Mineral Dressing and Metallurgy (formerly Metallic Minerals Division—Special Services).....	338,500 00	
533	Investigations of Radio-active ores.....	129,000 00	
534	Investigations in Mineral Economics.....	26,000 00	
535	Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees.....	165,000 00	
	LANDS, PARKS AND FORESTS BRANCH		
	Land Registry—		
536	Alaska Highway—Legal Surveys and other costs of acquiring right-of-way and rental of lands leased to the Crown.	26,500 00	

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SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	DEMOBILIZATION AND RECONVERSION—*Continued*		
	MINES AND RESOURCES—*Concluded*		
	SURVEYS AND ENGINEERING BRANCH		
	Post-War Reconstruction—Planning—		
537	Branch Administration	6,000 00	
538	Dominion Observatory, Ottawa	42,000 00	
539	Dominion Water and Power Bureau	50,000 00	
540	Engineering and Construction Service	210,000 00	
541	Geodetic Service	145,000 00	
542	Legal Surveys and Map Service	211,623 00	
543	Salaries and Expenses of Engineers observing conditions and maintenance operations on the Alaska Highway	15,000 00	
544	Legal Surveys of the Alaska Highway	17,000 00	
	IMMIGRATION BRANCH		
545	For expenditures in connection with looking after Canadian interests abroad	300,000 00	
546	Medical Inspection of Dependents of members of the Canadian Armed Forces Overseas	10,000 00	
547	Expenses in connection with British Evacuee Children	5,000 00	
548	General Expenditures in Canada and the British Isles	18,000 00	
549	Repatriation of Wives and Dependents of Members of the Canadian Armed Forces Overseas	2,000 00	
550	To provide for expenses in connection with the return to foreign countries of seamen who were members of crews of ships which were taken over by the Canadian Government during the war	5,000 00	
			3,013,398 00
	NATIONAL DEFENCE		
551	To provide for the orderly establishment and organization of the Defence Forces of the Army, Navy and Air Services on a peacetime basis and to authorize commitments against future years in the amount of $29,833,648	226,709,331 00	
552	Defence Research and Development, subject to allocation by the Treasury Board, and to authorize commitments against future years in the amount of $2,005,000	13,031,834 00	
			239,741,165 00
	NATIONAL HEALTH AND WELFARE		
553	Old Age Pensions and Pensions to the Blind	10,450,000 00	
554	Treatment of Canadian Fishermen and Seamen	10,000 00	
555	Maintenance, Non-Resident Seamen	15,000 00	
556	Treatment of Repatriated Merchant Seamen	2,000 00	
557	War Charities Division—Administration	31,522 00	
558	Division of Voluntary War Relief	13,308 00	
559	Grant to Canadian Nurses' Association	46,525 00	
			10,568,355 00
	PRIVY COUNCIL OFFICE		
560	Statutory Orders and Regulations—Administration	.....	14,801 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	DEMOBILIZATION AND RECONVERSION—*Continued*		
	PUBLIC WORKS		
	ARCHITECTURAL BRANCH		
561	Post-War Program—Expenses in connection with preparation of plans, specifications etc.	200,000 00	
562	Repairs, Alterations, Operation and Maintenance of Buildings	1,000,000 00	
563	Rental of premises	635,000 00	
564	Furniture, etc.	25,000 00	
	ENGINEERING BRANCH		
565	Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications	350,000 00	
	TELEGRAPH BRANCH		
566	Ottawa—Telephone Service	60,000 00	
	GENERAL		
567	Contingencies	10,000 00	
			2,280,000 00
	RECONSTRUCTION AND SUPPLY		
568	Departmental Administration	1,989,208 00	
569	To provide for the liquidation of contracts, including commitments of previous years related to the acquisition of assets operated by the Department or an agency of the Department; and for miscellaneous and unforseen expenses	2,500,000 00	
570	Reconstruction Projects, subject to allocation by the Treasury Board	5,000,000 00	
	Housing Development, including commitments of previous years—		
571	To provide for payments of amounts owing under guarantees pursuant to Item 60 of Schedule A to the Appropriation Act, No. 6, 1946 (and pursuant to corresponding items in previous Appropriation Acts) to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses, such payments to be made out of unappropriated moneys in the Consolidated Revenue Fund	1 00	
572	Home Conversion Plan	250,000 00	
573	Emergency Shelter—Administration	2,000,000 00	
574	Wartime Housing Limited	27,500,000 00	
575	Cost of moving houses from one locality to another to meet emergency shelter requirements	700,000 00	
576	Incentive Bonus to industry to expedite production of strategic building materials	400,000 00	
577	To provide for Production and Transportation Subsidies for Canadian Steel Producers under such terms and conditions as may be approved by the Governor in Council	5,000,000 00	
578	Administration, reconversion and operation of Canadian Arsenals Limited (formerly included other Crown Companies and/or Crown Plants)	2,990,000 00	
579	Termination of Contracts	5,000,000 00	
			53,329,209 00
	ROYAL CANADIAN MOUNTED POLICE		
580	To provide for increased activities of the Force		1,864,142 0

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	DEMOBILIZATION AND RECONVERSION—*Continued*		
	TRADE AND COMMERCE		
581	Export Permit Branch	163,866 00	
582	Steamship Subsidies Stabilization Fund	500,000 00	
			663,866 00
	TRANSPORT		
583	Departmental Administration	72,740 00	
584	Transport Controller's Office	11,000 00	
585	Director of Merchant Seamen	425,340 00	
586	Acquisition of properties in Canada for U.S. Authorities	77,000 00	
	MARINE SERVICE		
587	Nautical Service	109,450 00	
588	Compensation to members of Ship's Crews for loss of effects	7,500 00	
	RAILWAY AND STEAMSHIP SERVICE		
589	Degaussing of Vessels	5,000 00	
590	Steep Rock Mines—Construction	50,000 00	
591	Steep Rock Mines— Subsidy	250,000 00	
	GOVERNMENT EMPLOYEES' COMPENSATION		
592	Administration	24,000 00	
	AIR SERVICE		
	(Control and supervision vested in the Minister of Reconstruction and Supply by Order in Council P.C. 7995 of 13th October, 1944 and 8207 of the 24th October, 1944.)		
	Civil Aviation Division		
593	Airways and Airports—Construction and improvements, including Radio Facilities—Capital	6,576,710 00	
	Airways and Airports—Operation and Maintenance—		
594	Operation and Maintenance of Municipal and Other Airports	412,585 00	
595	Airway and Airport Traffic Control	785,870 00	
596	Radio Aviation Services	1,948,455 00	
597	Care, Operation and Maintenance of Royal Canadian Air Force Airfields transferred to the Department of Transport	374,800 00	
598	North East (Crimson) Staging Route—Maintenance of Airfields	25,000 00	
	Alaska Communications System—		
599	Additions and Betterments, including transport equipment —Capital	216,000 00	
600	To provide for the difference between the expenditures for operation and maintenance and revenue accruing from operations during the year ending March 31, 1948, not exceeding	682,000 00	
	RADIO DIVISION		
601	Administration of the Radio Act and Regulations	252,520 00	
602	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations—Operation and Maintenance	193,750 00	
			12,496,720 00

SCHEDULE A—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	ts.
	DEMOBILIZATION AND RECONVERSION—*Concluded*		
	VETERANS AFFAIRS		
603	Treatment and Pension Examinations—World War II	30,436,000 00	
604	Pensions—World War II, and pensions granted under the authority of the Civilian Government Employees (War) Compensation Order P.C. 45/8848 of 22nd November, 1944, which shall be subject to the Pension Act	43,000,000 00	
605	War Veterans Allowance Board—Allowances to Dual Service Veterans (World War I and World War II); to Veterans, World War II only, and North West Rebellion, 1885	350,000 00	
606	Post Discharge Rehabilitation Benefits, including the training of Merchant Seamen and Salt Water Fishermen Pensioners	94,850,000 00	
607	Contingency Fund for the Temporary Assistance of Discharged Members of the Forces	15,000 00	
608	Hospital Accommodation and Facilities	9,000,000 00	
			177,651,000 00
	Total		*1,145,530,401 40

* Net total $761,256,101.04

SCHEDULE B

Based on the Supplementary Estimates, 1947-48. The amount hereby granted is $66,666.68, being the amount of each item in the Estimates as contained in this Schedule less the amounts voted on account of the said items by *The Appropriation Act, No. 1, 1947*, *The Appropriation Act, No. 3, 1947*, and *The Appropriation Act, No. 4, 1947*.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1948, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	SPECIAL		
609	Agricultural Products Act—To provide for losses incurred in respect of the purchase, sale and export of agricultural products under the Agricultural Products Act, including authority for the Minister of Finance, at the request of the Minister of Agriculture, from time to time, to pay amounts in the aggregate, not exceeding $40,000,000 out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances	100,000 00	
610	To authorize and provide for payment of subsidies on oats and barley used as feed for live stock under such regulations as may be approved by the Governor in Council	6,000,000 00	
			*6,100,000 00

* Net total, $66,666.68

SCHEDULE C

Based on Further Supplementary Estimates, 1947-48. The amount hereby granted is $114,989,219.16, being 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, 1948, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	SCIENCE SERVICE		
695	Science Service Administration—Further amount required.....	78,877 00	
696	Animal and Poultry Pathology—Further amount required.....	11,250 00	
697	Botany and Plant Pathology—Further amount required.....	77,630 00	
698	Agricultural Entomology—Further amount required.....	37,858 00	
699	Forest Entomology—Further amount required.....	141,500 00	
700	Plant Protection—Further amount required.....	26,982 00	
	EXPERIMENTAL FARMS SERVICE		
701	Central Experimental Farm—Further amount required.....	44,000 00	
702	Branch Farms and Stations and Illustration Stations—Further amount required.....	361,600 00	
	PRODUCTION SERVICE		
703	Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates.....	319 00	
704	Grants to Fairs and Exhibitions, as detailed in the Estimates—Further amount required.....	60,000 00	
705	Grants to Agricultural Organizations, as detailed in the Estimates—Further amount required.....	5,000 00	
	MARKETING SERVICE		
706	Dairy Products—Further amount required.....	28,250 00	
707	Subsidies for Cold Storage Warehouses under The Cold Storage Act, and Grants, in the amounts detailed in the Estimates—Further amount required.....	40,000 00	
708	Fruit, Vegetables and Maple Products and Honey—Further amount required.....	23,071 00	
	SPECIAL		
709	Prairie Farm Rehabilitation Act and Water Storage (Item 30, of the Main Estimates for 1947-48, does not include the costs of survey and engineering work on the Medicine Hat Irrigation and Red Deer Diversion Projects in Alberta and the South Saskatchewan River Project in Saskatchewan, which costs are to be made available from the Item of $5,000,000, No. 570, Department of Reconstruction and Supply, Main Estimates for 1947-48)—Further amount required.....	1 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE—*Concluded*		
	SPECIAL—*Concluded*		
710	Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board and its Agents, the Meat Board, the Dairy Products Board and the Special Products Board for the fiscal year 1946-47	171,053 37	
711	Land Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council	100,000 00	
712	Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council	200,000 00	
713	Protection and Reclamation of Maritime Dykelands under such terms and conditions as may be approved by the Governor in Council	100,000 00	
714	For assistance in construction of potato warehouses under regulations to be approved by the Govenvor in Council	100,000 00	
715	To authorize and provide for payment of subsidies on oats and barley used as feed for live stock under such regulations as may be approved by the Governor in Council—Further amount required	1,600,000 00	
716	To provide for a Grant to the Federated Women's Institutes of Canada	2,000 00	
			3,209,391 37
	EXTERNAL AFFAIRS		
717	Departmental Administration—Further amount required	95,460 00	
718	Passport Office—Administration—Further amount required	20,000 00	
719	Representation Abroad—including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments—Further amount required	829,852 00	
720	Amount required to meet loss on exchange—Further amount required	25,000 00	
721	Administrative Expenses of the Provisional International Civil Aviation Organization, including authority for the appointment of the Delegate for Canada to the Provisional International Civil Aviation Organization at $12,000 per annum, and as provided in Item 47 of the Main Estimates—Further amount required	1 00	
722	To provide for relief of distressed Canadian citizens abroad	10,000 00	
	CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS		
723	Canada's contribution to the United Nations Educational, Scientific and Cultural Organization	57,600 00	
724	Canadian Government's contribution to the support of the Commonwealth Communications Council	8,100 00	
725	Canada's Assessment for membership in the Comité International Technique d'Experts Juridiques Aériens	325 00	
726	Intergovernmental Committee on Refugees	2,200 00	
			1,048,538 00
	FINANCE		
727	Departmental Administration—Further amount required	101,386 00	
	MISCELLANEOUS GRANTS AND CONTRIBUTIONS		
728	Canadian Olympic Association	17,500 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	FINANCE—*Concluded*		
	GENERAL		
729	Foreign Exchange Control Board—Administration—Further amount required	35,000 00	
730	To provide hereby, notwithstanding the provisions of the Civil Service Act, or any other Act or Law, subject to the approval of the Governor in Council in each case, of a secretarial allowance in an amount sufficient to provide total compensation equal to the rate approved by the Governor in Council for principal Private Secretaries, to each permanent civil servant appointed to perform the duties of a principal Private Secretary to a Minister of the Crown or other member of the Government, or to the Leader of the Opposition	1 00	
731	To authorize the Governor in Council to grant to James Herbert Stitt, former Civil Service Commissioner who completed a ten year term of office on August 9, 1945, an annual superannuation allowance at the rate of $1,484.88 to commence upon his retirement from the Public Service, and to his widow an annual allowance at the rate of $742.44 until remarriage, the said allowances to be payable in the manner and subject to similar terms and conditions including the payment of contributions as allowances granted under the Civil Service Superannuation Act	1 00	
732	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases—Further amount required	5,000,000 00	
			5,153,888 00
	FISHERIES		
733	Departmental Administration—Further amount required	48,087 00	
734	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services—Further amount required	57,500 00	
735	Educational Extension Service, including grant of $1,200 to the Lunenburg Fisheries Exhibition, additional to the amount provided for in Item 78 of the Main Estimates—Further amount required	1,200 00	
736	Fish Culture—Further amount required	28,000 00	
	Fisheries Research Board of Canada—		
737	Operation and Maintenance—Further amount required	20,000 00	
738	Construction and Improvements and to authorize commitments against future years in the amount of $75,000—Further amount required	100,000 00	
739	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System—Further amount required	57,500 00	
740	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942—Further amount required	70,000 00	
	SPECIAL		
741	To provide for the extension of educational work in co-operative producing and selling among fishermen—Further amount required	15,000 00	
742	To provide for the construction of a vessel of particular design for experimental fishing for herring and mackerel	16,000 00	
743	To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council	50,000 00	
			463,287 00

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SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		
744	Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at $1,000 additional to salary authorized by R.S.C. Chap. 182 and the amount of $6,600 provided in Item No. 92 of the Main Estimates—Further amount required		1,000 00
	INSURANCE		
745	Departmental Administration—Further amount required		4,500 00
	JUSTICE		
746	Departmental Administration—Further amount required	3,369 00	
747	Supreme Court of Canada—Administration—Further amount required	3,000 00	
748	Exchequer Court of Canada—Administration—Further amount required	3,150 00	
749	Combines Investigation Branch—Further amount required	9,000 00	
	PENITENTIARIES BRANCH		
750	Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and livestock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries—Further amount required.	357,290 00	
	GENERAL		
751	To provide for expenses in connection with Espionage Prosecutions	115,000 00	
752	To provide for expenses incurred by the Royal Commission which investigated the disclosure of confidential information to agents of a foreign power	60,000 00	550,809 00
	LABOUR		
	Annuities Act—		
753	To authorize payment after as well as before the end of the current fiscal year out of the Government Annuities Fund in discharge of obligations under annuity contracts issued prior to the first day of January, 1947 and purporting to have been so issued or amended under the Government Annuities Act and ratified by the Governor in Council	1 00	
754	Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations, including the administration of legislation relating thereto, and for activities re promotion of co-operation in industry between Labour and Management—Further amount required	25,000 00	25,001 00
	LEGISLATION		
	THE SENATE		
755	General Administration—Further amount required	6,000 00	
756	To provide for the payment of the full sessional indemnity for the Session of 1947 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct	15,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LEGISLATION—*Concluded*		
	THE SENATE—*Concluded*		
757	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present Session which commenced on January 30, 1947, and ended on April 2, 1947, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on April 2, 1947, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present Session.....	5,000 00	
	HOUSE OF COMMONS		
758	General Administration—Estimates of the Clerk—Further amount required.....	15,000 00	
759	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons—Further amount required.....	800 00	
760	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 Order of the House, 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 amendment thereto. Payments to be made as the Treasury Board may direct.....	17,000 00	
761	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the present Session which commenced on January 30, 1947, and ended on April 2, 1947, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on April 2, 1947, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present Session.....	12,000 00	
	GENERAL		
762	Printing of Parliament, including salaries of staff of Joint Distribution Office—Further amount required.....	80,000 00	150,800 00
	MINES AND RESOURCES		
763	Departmental Administration—Further amount required.....	42,115 00	
	MINES AND GEOLOGY BRANCH		
764	Bureau of Geology and Topography— Geological Surveys—Further amount required.....	30,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MINES AND RESOURCES—*Concluded*		
	LANDS, PARKS AND FORESTS BRANCH		
	Government of the Northwest Territories—		
	Airports, Roads, Buildings and Water Systems—Construction and Improvements—		
765	Buildings—Further amount required	70,800 00	
	Government of the Yukon Territory—		
766	Grant to Yukon Council	170,000 00	
767	Buildings	4,000 00	
	Dominion Forest Service—		
768	Eastern Rockies Forest Conservation Board	60,000 00	
	National Parks Bureau—		
769	National Parks and Historic Sites Services—Further amount required	600,000 00	
770	Administration of Migratory Birds Convention Act—Further amount required	6,300 00	
	SURVEYS AND ENGINEERING BRANCH		
771	Dominion Observatory, Ottawa—Further amount required	6,500 00	
	Hydrographic and Map Service—		
	Legal Surveys and Map Service—		
772	Amount required for Dominion's share of continuing the survey of the Ontario-Manitoba boundary towards Hudson Bay	15,000 00	
773	Compilation and printing of electoral maps, required under the Redistribution Bill	13,500 00	
	INDIAN AFFAIRS BRANCH		
774	Indian Agencies—Further amount required	10,200 00	
	Reserves and Trusts—		
775	Administration—Further amount required	30,000 00	
	Welfare and Training—		
776	Welfare of Indians—Further amount required	141,500 00	
777	Indian Education—Further amount required	250,000 00	
778	Grants to Residential Schools—Further amount required	256,575 00	
779	Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Estimates—Further amount required	500 00	
780	To provide for payment to the Indian Trust Fund, Gibson Band, Parry Sound Indian Agency, Ontario, for the amount of cash stolen from Indian Agent	1,214 00	
781	To reimburse the James Smith Band Account (No. 293), Duck Lake Indian Agency, Saskatchewan, for sums paid as salaries to Farming Instructors, which should have been charged to Parliamentary Appropriations	9,612 99	
	IMMIGRATION BRANCH		
782	Administration of the Immigration Act and the Chinese Immigration Act—Further amount required	34,730 00	
783	Field and Inspectional Service, Canada—Further amount required	115,632 00	
784	Field and Inspectional Service, Abroad, including payment of compensation to Immigration Officers for loss of furniture and effects under regulations to be approved by the Governor in Council—Further amount required	45,000 00	
			1,913,178 99

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	NATIONAL DEFENCE		
785	Grants to Military Associations and Institutes, as detailed in the Estimates—Further amount required	7,000 00	
786	Miscellaneous Maintenance and Adjustments (War of 1914-18)—Further amount required	5,000 00	
			12,000 00
	NATIONAL HEALTH AND WELFARE		
787	Departmental Administration—Further amount required	71,650 00	
	NATIONAL HEALTH BRANCH		
788	National Health Branch—Administration—Further amount required	34,089 00	
789	Food and Drugs—Further amount required	39,138 00	
790	Opium and Narcotic Drugs—Further amount required	17,326 00	
791	Proprietary or Patent Medicines—Further amount required	500 00	
792	Quarantine and Leprosy—Further amount required	34,792 00	
793	Laboratory of Hygiene—Further amount required	25,622 00	
794	Immigration Medical Inspection—Further amount required	330,334 00	
795	Child and Maternal Health—Further amount required	24,877 00	
796	Public Health Engineering—Further amount required	23,528 00	
797	Treatment of Sick Mariners—Further amount required	30,649 00	
798	Industrial Health—Further amount required	23,435 00	
799	Civil Service Health—Further amount required	12,052 00	
	Combating Venereal Diseases—		
800	Assistance to the Provinces for control of venereal diseases under regulations approved by the Governor in Council—Further amount required	730 00	
801	Mental Health—Further amount required	13,752 00	
802	Blindness Control—Further amount required	23,507 00	
803	Medical Services—Indians and Eskimos—Further amount required	452,119 00	
			1,158,100 00
	NATIONAL REVENUE		
	TAXATION DIVISION		
804	General Administration, including authority to create positions and make appointments, within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act—Further amount required	336,119 00	
805	Internal Inspection and Verification—Further amount required	259,605 00	
806	District Offices—Further amount required	1,111,255 00	
	GENERAL		
	National Film Board, including the Motion Picture Bureau—		
807	Distribution of Films—Further amount required	30,000 00	
	Canadian Broadcasting Corporation Short Wave Station—		
808	Maintenance and Operation—Further amount required	144,018 80	
809	Capital Costs—Further amount required	91,200 00	
			1,972,197 80
	POST OFFICE		
810	Departmental Administration—Further amount required	175,000 00	
811	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices—Further amount required	1,849,186 00	
812	Railway Mail Service—Further amount required	27,500 00	
813	Air and Land Mail Services—Further amount required	460,000 00	
			2,511,686 00

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PRIVY COUNCIL OFFICE		
	FEDERAL DISTRICT COMMISSION		
814	National Capital Planning Committee—Preliminary investigations and engineering respecting a proposed bridge over the Rideau Canal in the City of Ottawa		100,000 00
	PUBLIC ARCHIVES		
815	General Administration and Technical Services—Further amount required		10,512 00
	PUBLIC PRINTING AND STATIONERY		
816	Printing, Binding and Distributing the Annual Statutes—Further amount required	5,000 00	
817	Canada Gazette—Further amount required	30,000 00	
818	Plant, Equipment and Replacements—Further amount required	157,500 00	
819	Printing and Binding Official Publications for sale and distribution to Departments and the Public—Further amount required	65,000 00	
			257,500 00
	PUBLIC WORKS		
	ARCHITECTURAL BRANCH		
	Construction, Repairs and Improvements of Public Buildings		
	Nova Scotia		
	Antigonish Public Building—Improvements and repairs	14,000 00	
	Bridgewater Public Buildings—Alterations and improvements	12,500 00	
	Glace Bay Public Building—Improvements and repairs	15,000 00	
820	Halifax Customs Building—Improvements and elevator	35,000 00	
	Halifax Federal Building—Improvements and repairs—Further amount required	45,000 00	
	Halifax Old Post Office Building—Improvements	9,000 00	
	Truro Public Building—Improvements and repairs	12,500 00	
	New Brunswick		
	Edmundston—Building for Customs—Further amount required	7,000 00	
	Edmundston Public Building—Alterations	25,000 00	
	Fredericton—Public Building Site	60,000 00	
821	Sussex Public Building—Addition and fittings—Further amount required	12,000 00	
	West Saint John—Terminal Building for Customs and Immigration	50,000 00	
	Quebec		
	Buckingham Public Building—Towards addition, alterations and improvements	15,000 00	
	Coaticook Public Building—Addition, alterations and improvements	23,500 00	
822	Joliette Public Building—Addition	25,000 00	
	Jonquiere Public Building—Addition and alterations	40,000 00	
	Lac Megantic Public Building—Addition, alterations and improvements—Further amount required	28,000 00	
	La Tuque Public Building—Alterations and extension—Further amount required	5,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ARCHITECTURAL BRANCH—*Continued*		
	Construction, Repairs and Improvements of Public Buildings—*Continued*		
	Quebec—Concluded		
	Levis Public Building—Addition, alterations and improvements	25,000 00	
	Montreal—Customs Examining Warehouse— Improvements and repairs	25,000 00	
	Montreal—Postal Station "B"	300,000 00	
	Montreal—Place D'Armes Postal Station—Improvements and repairs	25,000 00	
	Montreal—Purchase of Building for Department of National Revenue	200,000 00	
822	Quebec—Marine Stores Building—Elevator	16,000 00	
	Quebec Old Post Office Building—Elevators—Further amount required	18,000 00	
	Quebec Old Post Office Building—Improvements—Further amount required	2,000 00	
	Rock Island Customs and Immigration Building—Addition to site	44,000 00	
	St. Hyacinthe Public Building—Addition and improvements	7,000 00	
	Thetford Mines Public Building—Towards repairs and addition	40,000 00	
	Ontario		
	Barrie—Site for public building	20,000 00	
	Bracebridge Public Building—Addition and alterations—Further amount required	11,000 00	
	Delhi—Public Building—Site	2,400 00	
	Kenora Public Building—Addition, alterations and improvements	20,000 00	
	Niagara Falls—Site for Building for Customs	8,700 00	
	Oshawa—Addition to Public Building site (Revote)	5,000 00	
	Ottawa Daly Building—Improvements to ventilation—Further amount required	5,000 00	
	Ottawa—Dominion Observatory—Improvements to roadways	7,400 00	
	Ottawa—Improvements to ventilation in House of Commons—Further amount required	5,000 00	
823	Ottawa—National Research Building—Improvements and repairs	50,000 00	
	Ottawa Postal Terminal Building—Improvements	10,000 00	
	Ottawa—Storage Building for National Film Board—Further amount required	9,000 00	
	Port Arthur Public Building—Improvements	6,000 00	
	Sudbury—Public building site—Further amount required	60,000 00	
	Timmins—Site for public building	35,000 00	
	Toronto—Postal Station "E"—Site	50,000 00	
	Toronto—Site for postal station on St. Clair Avenue—Further amount required	25,000 00	
	Toronto Postal Terminal "A"—Battery Charging Equipment—Further amount required	7,000 00	
	Winchester—Purchase of and alterations to building for postal purposes	14,500 00	
	Manitoba		
	St. Vital Public Building—Addition and alterations	15,000 00	
	Winnipeg—Postal Station "A"—Improvements	7,500 00	
824	Winnipeg—Site for postal accommodation at Canadian National Railways Station	25,000 00	
	Winnipeg—Postal Station "F"—Addition and alterations	13,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ARCHITECTURAL BRANCH—*Concluded*		
	Construction, Repairs and Improvements of Public Buildings—*Concluded*		
	Saskatchewan		
825	Nipawin Public Building—Addition	15,000 00	
	North Portal—Site for building for Customs and Immigration	40,000 00	
	Regina—Accommodation for Department of Trade and Commerce—Further amount required	14,000 00	
	Regina—Purchase of Veteran Building for Royal Canadian Mounted Police	60,000 00	
	Alberta		
826	Calgary Customs Building—Alterations and improvements	18,500 00	
	Calgary Public Building—Improvements and repairs	22,500 00	
	Edmonton—Addition and alterations to South Edmonton postal station	30,000 00	
	British Columbia		
827	Abbotsford—Public Building Site	10,000 00	
	Duncan Public Building—Alterations and improvements	10,000 00	
	Kamloops Public Building—Addition and alterations—Further amount required	9,000 00	
	Kelowna Public Buildings—Addition and alterations	30,000 00	
	Ladner—Site for public building	5,000 00	
	Langley Prairie—Site for public building	5,000 00	
	Vancouver—Site for building for Customs	100,000 00	
	Victoria Astrophysical Observatory—Repairs, alterations and improvements	40,000 00	
	White Rock—Site for public building	5,000 00	
	William Head Quarantine Station—Alterations, improvements and repairs—Further amount required	16,500 00	
	ENGINEERING BRANCH		
828	Engineering, including salaries of Engineers, Clerks, etc.—Further amount required	3,000 00	
	Dredging		
829	Maritime Provinces—Further amount required	152,500 00	
830	Ontario and Quebec—Further amount required	310,774 00	
831	Manitoba, Saskatchewan, Alberta and Northwest Territories—Further amount required	32,774 00	
832	British Columbia and Yukon—Further amount required	33,800 00	
	Maintenance and Operation of Graving Docks, Locks and Dams, etc.		
833	Esquimalt Old Dry Dock	25,000 00	
834	Locks and Dams—Further amount required	39,000 00	
835	Snagboats—Further amount required	6,500 00	
	Maintenace and Operation of Roads and Bridges		
836	Generally—Further amount required	22,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ENGINEERING BRANCH—*Continued*		
	Construction, Repairs and Improvements—Harbours and Rivers		
	Nova Scotia		
	Breen's Pond—Breakwater replacement—Further amount required	15,000 00	
	Cape John—Breakwater	77,000 00	
	Cheticamp Beach and Cheticamp Point—Dredging	130,000 00	
	Culloden—Repairs to breakwater	4,000 00	
	Digby—Redredging	135,000 00	
	Dingwall—Dredging—Further amount required	46,000 00	
	Eastern Passage—Towards dredging	25,000 00	
837	Inverness—Maintenance of harbour entrance	24,000 00	
	Kraut Point—Dredging	28,000 00	
	McCreadyville—Towards replacing harbour facilities	25,000 00	
	Mauger's Beach—Towards replacing protection of lighthouse and Halifax harbour	25,000 00	
	Salmon River—Breakwater repairs	32,000 00	
	Seal Harbour—Dredging	78,000 00	
	Short Beach—Breakwater repairs—Further amount required	90,000 00	
	Three Fathom Harbour—Causeway—Further amount required	5,000 00	
	West Dublin—Dredging	23,000 00	
	Prince Edward Island		
	Charlottetown—Wharf reconstruction and improvements—Further amount required (Revote $53,000)	75,000 00	
838	Launching Pond—Boat Harbour	50,000 00	
	Souris—Breakwater repairs—Further amount required	8,000 00	
	New Brunswick		
	Baie Ste. Anne—Wharf—Further amount required	90,000 00	
	Leonardville—Wharf reconstruction—Further amount required	20,000 00	
	Little Cape—Breakwater replacement—Further amount required	100,000 00	
839	Shippigan—Savoy Landing—Towards wharfage facilities, subject to an agreement to be entered into with the Provincial Government as to division of costs	100,000 00	
	Welchpool—Towards wharf replacement—Further amount required	75,000 00	
	Quebec		
	Baie Comeau—Towards wharf improvements	150,000 00	
	Berthier Islands—Repairs to bridges	16,000 00	
	Chandler—Towards wharf extension, subject to contribution by The Gaspesia Sulphite Co	100,000 00	
	Fame Point (Pointe a la Renommee)—Slipway	5,500 00	
	Forestville—To acquire harbour facilities	385,000 00	
	Gascons Ouest (L'Anse a la Barbe)—Reconstruction of jetties	55,000 00	
	Isle aux Grues—Wharf replacement	80,000 00	
	Marsouins—Wharf extension—Further amount required	16,000 00	
840	Matane—Reconstruction of West Breakwater—Further amount required	15,000 00	
	Pointe Basse, M.I.—Breakwater-wharf replacement	68,000 00	
	Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939—Further amount required	617,544 00	
	Ruisseau LeBlanc—Breakwater reconstruction—Futher amount required	17,000 00	
	Ste. Anne des Monts—Towards wharf extension	25,000 00	
	St. Ignace de Loyola—Wharf repairs and improvements	43,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ENGINEERING BRANCH—*Continued*		
	Construction, Repairs and Improvements —Harbours and Rivers—*Continued*		
	Quebec—Concluded		
	St. Maurice de L'Echourie—Wharf extention—Further amount required	8,700 00	
840	St. Omer—Wharf repairs—Further amount required	15,000 00	
	Trois Pistoles—Wharf extension and dredging	76,000 00	
	Ontario		
	Bracebridge—Redredging, the Provincial Government to bear a like amount	42,000 00	
	Britt—Wharf	9,500 00	
	Byng Inlet—Wharf	9,600 00	
	Fort William—Dredging—Further amount required	45,000 00	
	Grand River Conservation Scheme—Contribution towards the cost of preliminary plans, test drilling, etc. in connection with proposed dam on the Conestoga River	15,000 00	
	Gull Bay—Wharf—Further amount required	2,500 00	
	Horse Shoe Lake—Wharf	2,200 00	
	Hudson—Wavebreak boom—Further amount required	15,000 00	
	Kenora—Repairs to wharves—Further amount required	48,000 00	
841	Little Current—Site for wharf	25,000 00	
	Meaford—Revetment wall—Further amount required	22,500 00	
	Morson—Wharf replacement	7,500 00	
	Penetanguishene—Harbour improvements	50,000 00	
	Port Hope—Harbour repairs—Further amount required	27,000 00	
	Port Loring—Wharf	5,000 00	
	Rainy River—Wharf reconstruction—Further amount required	15,000 00	
	Redwood Road—Wharf	4,500 00	
	Sheguindah—Dredging	85,000 00	
	South Baymouth—Dredging	45,000 00	
	Sturgeon Falls—Wharf extension	8,400 00	
	Thames River—Redredging—Further amount required	9,000 00	
	Toronto—Towards harbour improvements	500,000 00	
	Manitoba		
	Assiniboine River—Dyking and cut off	57,000 00	
	Selkirk—Wharf reconstruction—Further amount required	12,000 00	
842	St. Andrews Lock and Dam—Improvements to bridge	35,000 00	
	St. Andrews Lock and Dam—Straightening West Approach—Further amount required	7,000 00	
	The Pas—Towards replacing harbour facilities	10,000 00	
	Saskatchewan, Alberta and Northwest Territories		
	Cold Lake, Alberta—Breakwater	6,000 00	
843	Great Bear River Road, N.W.T.—Completion of payments for extension (Revote)	10,000 00	
	British Columbia and Yukon		
	Bamfield (West)—Repairs and improvements to float and approach (Revote $10,000)	17,000 00	
844	Bella Bella—Wharf renewal—Further amount required	15,000 00	
	Brownsville—Harbour improvements (Revote)	7,800 00	
	Campbell River—Improvements, including preliminary investigations and engineering	100,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	ENGNIEERING BRANCH—*Concluded*		
	Construction, Repairs and Improvements—Harbours and Rivers—*Concluded*		
	British Columbia and Yukon—Concluded		
	Chemainus—Harbour improvements	10,000 00	
	Davis Bay—Wharf repairs and improvements—Further amount required	4,000 00	
	Egmont—Float	8,000 00	
	Fords Cove (Hornby Island)—Breakwater and float	14,000 00	
	Fraser River—Remedial work on Lulu and Sea Islands—Further amount required	32,000 00	
	Fraser River (Kirkland Island)—Channel protection—(Revote)	38,000 00	
	Fraser River and Vancouver Harbour—Dredging	500,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken—Further amount required	100,000 00	
	Kaslo—Wharf repairs—(Revote $1,200)	7,000 00	
	Nahun (Caesar's Point)—Wharf replacement—(Revote $4,500)	5,000 00	
844	Nanaimo—Wharf repairs and improvements—Further amount required	28,000 00	
	New Westminster—Wharf extension	18,000 00	
	North Galiano—Wharf (Revote $9,300)	9,500 00	
	Prince Rupert—Construction and renewal of fishermen's floats—Further amount required	8,000 00	
	Queen Charlotte City—Wharf repairs and extension—Further amount required	10,000 00	
	Roberts Creek—Wharf repairs	28,500 00	
	Sechelt—Wharf repairs	37,500 00	
	Sointula—Harbour improvements	45,000 00	
	Steveston No. 2 Road—Wharfage facilities—Further amount required	8,500 00	
	Stewart—Wharf repairs—Further amount required	13,000 00	
	Victoria—Dredging—Further amount required	105,000 00	
	Westview—Harbour improvements—(Revote)	16,000 00	
	White Rock—Wharf repairs	44,000 00	
	TELEGRAPH BRANCH		
845	Telephone Service other than at Ottawa—Further amount required	2,200 00	
	Construction, Repairs and Improvements		
846	Maritime Provinces and Lower St. Lawrence—Further amount required	30,000 00	
847	For the purchase and installation of radio-phone equipment at Ministrel Island and on Vancouver Island at Kelsey Bay (Revote)	9,000 00	
848	For the purchase of the portion of the Pacific Communication System taken over by the Dominion Government (Revote)	155,000 00	
849	Telephone Line from Peter Pond Lake to Portage la Loche (Revote)	7,700 00	
850	Buffalo Narrows—Bulls House, Sask., Telephone Line—Repairs	1,500 00	
851	Cabano—Squatteck, P.Q.—Submarine Cable	1,700 00	
852	Extension of Telephone Lines in Matapedia—Matane County, P.Q.	21,500 00	
852A	Moberly Lake—Upper Halfway, B.C.—Radiophone	1,800 00	
853	North Head—Seal Cove, N.B.—Telegraph Line—Reconstruction	8,000 00	
854	Whitefish Falls—Killarney, Ontario—Reconstruction of telephone line (Revote $6,300)	7,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Concluded*		
	GENERAL		
855	National Gallery of Canada—Further amount required.....	12,500 00	8,191,992 00
	ROYAL CANADIAN MOUNTED POLICE		
856	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Further amount required.....	356,851 00	
857	Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Further amount required.....	73,500 00	
858	Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Further amount required.....	10,800 00	
	PENSIONS AND OTHER BENEFITS		
859	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty—Further amount required.....	1,094 00	
860	To hereby authorize and provide for payment to Annie A. Greer, formerly employed with the Saskatchewan Provincial Police Force and taken over by the Royal Canadian Mounted Police on June 1, 1928, of an annuity equal to the amount to which she would have been entitled had she since that date been a contributor under the Civil Service Superannuation Act, 1924, effective January 1, 1947.....	317 00	442,562 00
	SECRETARY OF STATE		
861	Departmental Administration—Further amount required.....	7,014 00	
862	Citizenship Registration Branch—Further amount required.....	53,948 00	
863	Bureau for Translations—Further amount required.....	5,000 00	
	PATENT AND COPYRIGHT OFFICE		
864	Copyright and Industrial Designs Division—Further amount required.....	750 00	66,712 00
	TRADE AND COMMERCE		
	Foreign Trade Services—		
865	Import Division, including contributions as detailed in the Estimates—Further amount required.....	19,360 00	
	Standards Division—		
866	Administration—Further amount required.....	3,420 00	
867	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act—Further amount required.....	29,369 00	
868	Exhibitions—Further amount required.....	50,000 00	
	DOMINION BUREAU OF STATISTICS		
869	Statistics—Further amount required.....	167,047 00	
870	Census of Population—Further amount required.....	9,375 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRADE AND COMMERCE—*Concluded*		
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
871	Administration—Further amount required	3,000 00	
	Eastern Local Services		
872	Saint John, Westport and Yarmouth and other wayports, service between—Further amount required	8,000 00	
	CANADA GRAIN ACT		
873	Operation and Maintenance, including inspection, weighing, registration, etc.,—Further amount required	34,618 00	324,189 00
	TRANSPORT		
874	Departmental Administration—Further amount required	24,290 00	
	CANALS SERVICE		
875	Canals—Operation and Maintenance—Further amount required	105,280 00	
876	Canals Improvements—Further amount required	148,200 00	
	MARINE SERVICE		
877	Construction, Maintenance and Supervision of Aids to Navigation, including Salaries and Allowances to Lightkeepers—Further amount required	82,800 00	
878	Agencies—Salaries and Office Expenses—Further amount required	7,890 00	
879	Administration of Politage, including authority for temporary recoverable advances to certain Pilotage Districts—Further amount required	10,000 00	
880	To provide for payment of a contribution to the Pilotage funds of certain Pilotage districts to enable the annual earnings of the pilots in the said districts to be augmented in such amounts as may be from time to time determined by the Minister of Transport with the approval of the Governor in Council as being necessary to enable adequate pilotage units to be maintained	10,000 00	
881	To provide for payment, from time to time, during the fiscal year 1947-48, of one-half the cost of operation and maintenance of necessary pilot vessels at Halifax, N.S., not exceeding	20,000 00	
882	Life Saving Service, including rewards for saving life—Further amount required	19,120 00	
883	Micellaneous Services relating to Navigation and Shipping—Further amount required	7,200 00	
884	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of Administration—Capital—Further amount required	1,500,000 00	
885	To provide towards the construction of a service vessel for the "Eastern Arctic Patrol"—Capital	800,000 00	
886	Canadian Maritime Commission—Salaries and Office Expenses	50,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRANSPORT—*Concluded*		
	RAILWAY SERVICE		
887	To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service—Capital—Further amount required	500,000 00	
888	Strait of Canso—Transportation improvements and facilities—Capital	250,000 00	
889	Canadian Government Railways—Construction and Improvements of drainage works at Fairview Subway, Halifax, N.S. —Capital—Further amount required	75,000 00	
	AIR SERVICE		
	(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944 and 8207 of 24th October, 1944).		
890	Air Service Administration—Further amount required	7,260 00	
	Civil Aviation Division		
891	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder—Further amount required	53,670 00	
	Airways and Airports—		
892	Construction and Improvements, including Radio Facilities; and to authorize commitments against future years in the amount of $1,463,000—Capital—Further amount required	973,156 00	
	Operation and Maintenance—		
893	Civil Aviation Services—Further amount required	348,290 00	
894	Radio Aviation Services—Further amount required	65,646 00	
	Meteorological Division		
895	Meteorological Services—Further amount required	302,545 00	
	Radio Division		
896	Administration of the Radio Act and Regulations—Further amount required	27,975 00	
897	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance—Further amount required	204,455 00	
898	Suppression of Radio Interferences—Further amount required	25,536 00	5,618,313 00
	VETERANS AFFAIRS		
899	Treatment Services—Further amount required	4,000,000 00	
	Canadian Pension Commission—		
900	Administration Expenses, including the Deputy Chairman of the Canadian Pension Commission at $500 additional to Chapter 62, Statutes of 1946 — Further amount required	500 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	VETERANS AFFAIRS—*Concluded*		
	MISCELLANEOUS GRANTS		
901	Grant to Last Post Fund—Further amount required.....	25,000 00	4,025,500 00
	GOVERNMENT-OWNED ENTERPRISES		
	NON-ACTIVE ACCOUNTS		
	NATIONAL HARBOURS BOARD		
902	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1947 on any or all of the following accounts: Reconstruction and Capital Expenditures—Halifax.....	.....	300,000 00
	DEMOBILIZATION AND RECONVERSION		
	AGRICULTURE		
903	Dairy Products Board—Further amount required.....	25,000 00	
904	Meat Board, including Quality Premiums on A and B1 Grade Hog Carcasses—Further amount required.....	500,000 00	525,000 00
	EXTERNAL AFFAIRS		
905	Contribution to the United Nations War Crimes Commission.	2,850 00	
906	Canadian Government's Contribution to the International Refugee Organization.....	5,468,000 00	
907	To provide for payment of employees' claims for loss of or damage to personal effects which they were compelled to leave behind when they had to leave their posts due to war—Further amount required.....	36,050 00	
908	General Post-UNRRA Relief, including payment to the International Children's Emergency Fund, subject to such terms and conditions as may be approved by the Governor-in-Council.....	20,000,000 00	25,506,900 00
	FINANCE		
	Wartime Prices and Trade Board—		
909	Administration—Further amount required.....	450,000 00	
910	Commodity Prices Stabilization Corporation—Further amount required.....	5,000,000 00	
911	Contribution towards operation of Old Vancouver Hotel as hostel for ex-servicemen—Further amount required.....	20,000 00	
912	To provide for special works in the National Battlefields Park.	20,000 00	5,490,000 00
	FISHERIES		
913	To provide for assistance in the construction of vessels of the Dragger type and the conversion of fishing schooners to Draggers—To complete agreements.....	.....	50,000 00

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	DEMOBILIZATION AND RECONVERSION—*Continued*		
	LABOUR		
914	National War Labour Board and Regional Boards—Further amount required	5,000 00	
915	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years—Further amount required	500,000 00	
916	To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and other essential industry in Canada where Canadian labour is not available to meet the need—Further amount required	500,000 00	
			1,005,000 00
	MINES AND RESOURCES		
	ADMINISTRATIVE OFFICES		
917	To complete the preparation and printing of a report on the natural resources and development of Canada's Northwest Region, and contingencies—Further amount required	1,000 00	
	IMMIGRATION BRANCH		
918	Medical attention and hospitalization of dependents of members of the armed forces, from port of arrival to destination in Canada	10,000 00	
			11,000 00
	RECONSTRUCTION AND SUPPLY		
	Housing Development, including commitments of previous years—		
919	Emergency Shelter—Administration—Further amount required	1,100,000 00	
920	Wartime Housing Limited—Further amount required	25,000,000 00	
921	To provide for production and transportation subsidies on steel, iron and coal under such terms and conditions as may be approved by the Governor in Council and also as provided in Item No. 577 of the Main Estimates—Further amount required	10,000,000 00	
922	Termination of Contracts—Further amount required	2,500,000 00	
923	To provide for Research and Development of Jet Engines and Aircraft	4,500,000 00	
			43,100,000 00
	TRANSPORT		
924	Director of Merchant Seamen—Further amount required	45,000 00	
	MARINE SERVICE		
925	Nautical Service—Further amount required	12,500 00	
	RAILWAY AND STEAMSHIP SERVICE		
926	Steep Rock Mines—Construction—Further amount required	100,000 00	

SCHEDULE C—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	DEMOBILIZATION AND RECONVERSION—*Concluded*		
	TRANSPORT—*Concluded*		
	AIR SERVICE		
	(Control and supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944, and 8207 of 24th October, 1944).		
	Civil Aviation Division		
927	Airways and Airports, Construction and Improvements, including Radio Facilities—Capital—Further amount required	300,000 00	
	Airways and Airports—		
	Operation and Maintenance—		
928	Operation and Maintenance of Municipal and Other Airports—Further amount required	33,565 00	
929	Airway and Airport Traffic Control—Further amount required	39,962 00	
930	Radio Aviation Services—Further amount required	296,500 00	
931	Care, Operation and Maintenance of Royal Canadian Air Force Airfields transferred to the Department of Transport—Further amount required	43,135 00	
932	North East (Crimson) Staging Route—Maintenance of Airfields—Further amount required	19,000 00	
			889,662 00
	VETERANS AFFAIRS		
933	Hospital Accommodation and Facilities—Further amount required		900,000 00
	Total		114,989,219 16