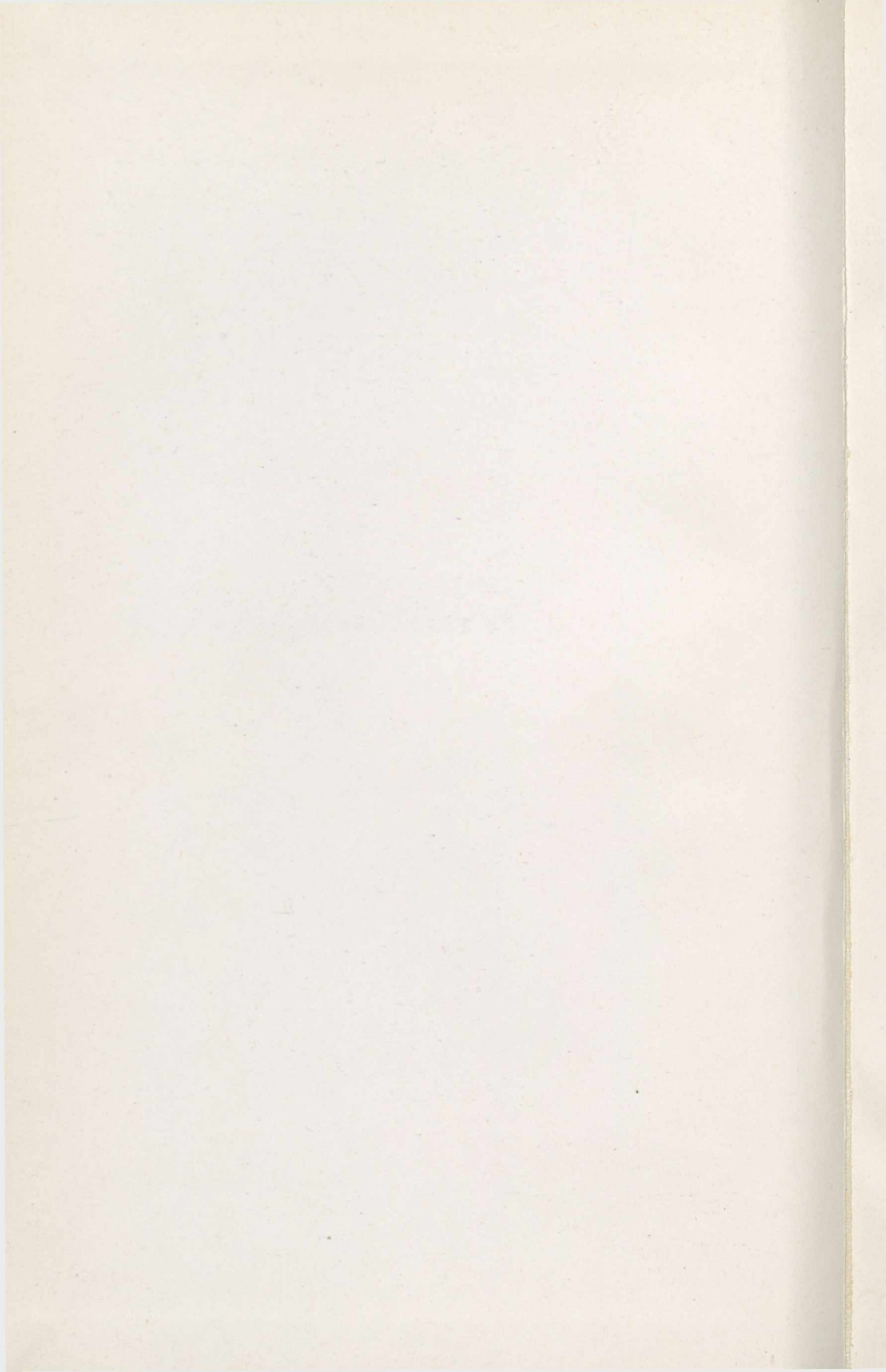


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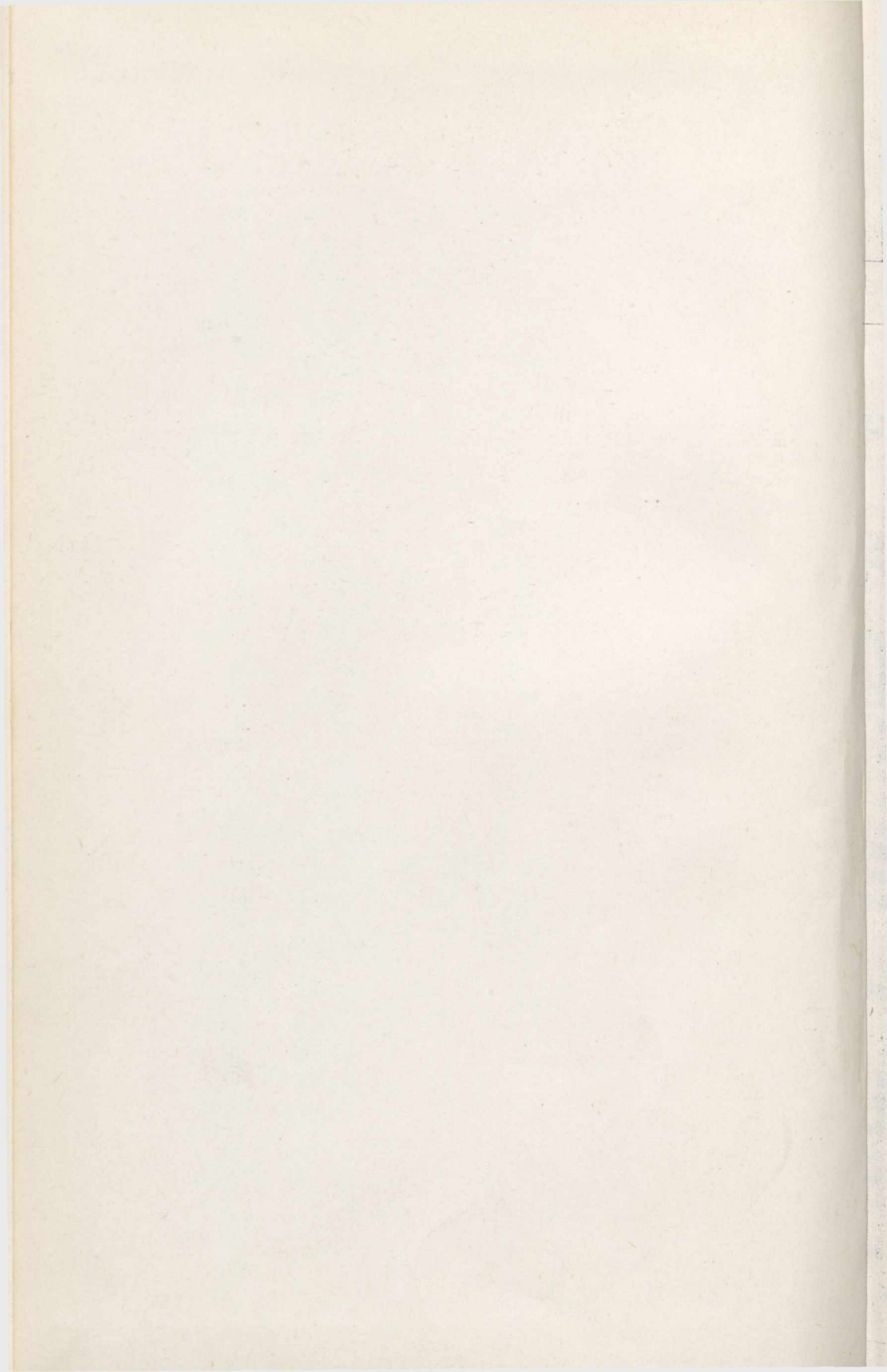
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CANADA

HOUSE OF COMMONS

22nd Parliament, 5th Session

Jan.-April

1957

BILLS (First Reading)

1. Oaths of office. Mr. St. Laurent (Quebec East)
 2. Canada annual vacations. Mr. Knowles
 3. Canada statutory holidays with pay. Mr. Knowles
 4. Industrial Relations and Disputes Investigation Act amdt. (voluntary revocable check-off). Mr. Knowles
 5. Canada Elections Act amdt. (advance polls). Mr. Knowles
 6. Financial Administration Act amdt. (bilingual negotiable instruments). Mr. Poulin
 7. Canada Elections Act amdt. (age of voters). Mr. Argue
 8. Interest Act amdt. Mr. Argue
 9. Canadian Wheat Board Act amdt. Mr. Howe (Port Arthur)
 10. Civil Service Act amdt. (bilingual candidates). Mr. Girard
 11. Representation Act amdt. (Lapointe, renaming Jonquière-Kénogami-Arvida). Mr. Girard
 12. Income Tax Act amdt. (communication of information). Mr. Knowles
 13. Income Tax Act amdt. (corporation appeals). Mr. Knowles
 25. Supply (further supplementary). Mr. Harris
 46. Export Credits Insurance Act amdt. Mr. Howe (Port Arthur)
 47. Canada Council. Mr. St. Laurent (Quebec East)
 104. Indian Act amdt. (expulsion). Mr. Harkness
 - *106. Quebec Savings Banks Act amdt. Mr. Harris
 138. Canada Elections Act amdt. (ballot papers). Mr. Thomas
 157. Prairie Farm Assistance Act amdt. Mr. Gardiner
 158. Municipal Grants Act amdt. Mr. Harris
 159. Canadian Farm Loan Act amdt. Mr. Harris
 160. Exchequer Court Act amdt. Mr. Garson
 161. Northern Affairs and National Resources Department Act amdt. Mr. Lesage
 178. Merchant Seamen Compensation Act amdt. Mr. Gregg
 179. Canadian Wheat Board Act (flax and rye) amdt. Mr. McCullough (Moose Mountain)
 180. Pacific Salmon Fisheries Convention. Mr. Sinclair
 - *206. Export and Import Permits Act amdt. Mr. Howe (Port Arthur)
 208. Immigration Act amdt. Mr. Fulton
 - *209. Territorial Lands Act amdt. Mr. Lesage
 - *210. Canada Shipping Act amdt. Mr. Marler
 - *224. Windsor Harbour Commissioners. Mr. Marler
 - *225. Eastern Rocky Mountain Forest Conservation Act amdt. Mr. Lesage
 - *226. Royal Canadian Mounted Police Act amdt. Mr. Garson
 238. United Kingdom Financial Agreement Act, 1946, amdt. Mr. Harris
 - *239. Narcotic control. Mr. Martin
 - *240. Currency, Mint and Exchange Fund Act amdt. Mr. Harris
 263. Prairie Grain Producers Interim Financing Act amdt. Mr. Howe (Port Arthur)
 280. Supply (further supplementary). Mr. Harris
 281. Canada minimum wage. Mr. Knowles
 - *282. Prisons and Reformatories Act amdt. Mr. Garson
 319. Canadian Vessel Construction Act amdt. Mr. Marler
 320. Hospital insurance and diagnostic service. Mr. Martin
 360. Supply (interim). Mr. Harris
 - *400. Fertilizers. Mr. Gardiner
 - *402. Buffalo and Fort Erie Public Bridge Company Act amdt. Mr. Marler
 403. Agricultural Products Marketing Act amdt. Mr. Gardiner
 406. Excise Tax Act amdt. Mr. Harris
 407. Income Tax Act amdt. Mr. Harris
 408. Customs Tariff amdt. Mr. Harris
 409. Excise Act amdt. Mr. Harris
 410. Dominion Succession Duty Act amdt. Mr. Harris
 411. Canadian National Railways Financing and Guarantee. Mr. Harris
 412. Pacific Fur Seals Convention. Mr. Sinclair
 413. Canada-Netherlands Income Tax Agreement. Mr. McCann
 414. Canada-South Africa Income Tax Agreement. Mr. McCann
 415. Canada-South Africa Death Duties Agreement. Mr. McCann
 416. Judges Act amdt. Mr. Garson
 417. National Capital. Mr. St. Laurent (Quebec East)
 418. Supply (interim). Mr. Harris
 419. Supply. Mr. Harris
- * Those bills are missing. May be found under Senate Bills.

CANADA
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22nd Parliament, 5th Session
Jan-April
1937

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2	Canada (Export) Act, Mr. Howes
3	Canada (Export) Act, Mr. Howes
4	Industrial Relations and Disputes Investigation Act (Technical Amendments), Mr. Howes
5	Canada Elections Act (Amendment), Mr. Howes
6	Financial Administration Act (Technical Amendments), Mr. Howes
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100	Canada (Export) Act, Mr. Howes

* Those bills are rising. May be found under Senate Bills.

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5-6 ELIZABETH II, 1957.

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62. Auerback, Irene Myra Cohen	P10-303
63. Balogh, Edith Joyce Hawkes	I12-352
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70. Belak, Donalda Ruth MacCrimmon	T13-388
71. Bennett, Allan Graham	C5-140
72. Berzins, Zigurds	Q3-99
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74. Black, Donna Ruby Stallworthy	P7-217
75. Blake, Katharine Kimball Little	U2-77
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77. Bobula, Elizabeth Harris	P11-331
78. Bodaly, Peggy Mary Trim	H6-173
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81. Boulard, Mildred Edith Shaw	Q7-218
82. Bourgon, Pauline Marguerite Dastous	N3-96
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Session, Twenty-second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA

BILL 2.

To provide for Annual Vacations with Pay for Employees.

First reading, January 10, 1957.

Mr. Howie.

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335. Watt, John (see Kesteven)	58-187
336. Watt, John (see Kesteven)	E4-118
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338. Watt, John (see Kesteven)	AD-286
339. Watt, John (see Kesteven)	T11-335

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act to provide for Annual Vacations with Pay for Employees.

First reading, January 10, 1957.

MR. KNOWLES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act to provide for Annual Vacations with Pay for Employees.

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

- Short title. **1.** This Act may be cited as the *Canada Annual Vacations with Pay Act*. 5
- Interpre- **2.** In this Act,
tation.
"Average (a) "average wage" in respect of any period of employ-
wage." ment of an employee, means one twenty-sixth of the
employee's total wage for that period of employment;
- "Deputy (b) "Deputy Minister" means the Deputy Minister of 10
Minister."
Labour;
- "Employee." (c) "employee" means a person of any age of either sex
who is in receipt of or entitled to any remuneration
for labour or services performed for an employer;
- "Employer." (d) "employer" means any person, firm or corporation 15
employing one or more employees and includes every
agent, manager, representative, contractor, sub-con-
tractor or principal and every other person who either:
 (i) has control or direction of one or more employees;
 or
 (ii) is responsible, directly or indirectly, in whole or 20
 in part, for the payment of wages to, or the
 receipt of wages by, one or more employees;
- "Minister." (e) "Minister" means the Minister of Labour;
- "Pre- (f) "prescribed" means prescribed by this Act or the 25
scribed."
regulations;
- "Special (g) "special holiday" means any day for which an
holiday."
employee is entitled under any Act, custom or agree-
ment or under his contract of service to be paid wages
without being present at work; 30

EXPLANATORY NOTE.

The purpose of this bill is to provide that all employees in Canada who come under federal labour jurisdiction be granted at least two weeks vacation with pay after one year of employment. It also provides, in the case of employment for less than a year, for a vacation with pay proportionate to the time worked. Nothing in this bill affects any provision for vacations with pay enjoyed by any employees where such provisions are more favourable than those provided herein, but this bill does supersede any provisions which are less favourable to employees than those set out in this bill.

"Total
wage."

- (h) "total wage" in respect of any period of employment of an employee, means all remuneration which the employee is paid or is entitled to be paid by his employer, whether or not payment is actually made during that period of employment, in respect of the labour or services which he performs for his employer during that period of employment, and includes: 5
- (i) sums deducted from the said remuneration for any purpose whatever;
 - (ii) remuneration which the employee is paid or is entitled to be paid by his employer, whether or not payment is actually made during that period of employment, in respect of overtime work which he performs for his employer during that period of employment; 15
 - (iii) remuneration which the employee is paid or is entitled to be paid by his employer, whether or not payment is actually made during that period of employment, in respect of any annual or special holiday which his employer permits him to take during that period of employment; 20
 - (iv) the cash value of any board or lodging provided by his employer during that period of employment being the amount established under any Act, custom or agreement or under the employee's contract of service, provided that whether or not any amount has been established under any Act, custom or agreement or under the employee's contract of service, the amount shall not be less than one dollar and fifty cents per day for board and one dollar per day for lodging. 25 30

Application
of Act.

3. This Act applies to and in respect of employment upon or in connection with any work, undertaking or business that is within the legislative authority of the Parliament of Canada, including, but not so as to restrict the generality of the foregoing, 35

- (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; 40
- (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; 45
- (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; 5
- (g) banks and banking;
- (h) such works or undertakings as, although wholly situate within a province, are before or after their execution declared by the Parliament of Canada to be for the general advantage of Canada or for the advantage of two or more of the provinces; and 10
- (i) any work, undertaking or business outside the exclusive legislative authority of the legislature of any province;
- and to and in respect of, 15
- (j) all employees employed by any employer engaged in any such work, undertaking or business. 15

Annual vacation to which employee is entitled.

4. Every employee to whom this Act applies shall be entitled after each year of his employment with any employer to an annual vacation of two weeks. 20

Manner in which employee must be permitted to take annual vacation.

5. (1) Subject to subsection (2) where an employee is entitled to an annual vacation under section 4 the employer shall permit the employee:

(a) to take the annual vacation to which he is entitled either in one period of two weeks or in two periods of one week each; 25

(b) to take the entire annual vacation to which he is entitled within 10 months after the date on which he becomes entitled to it;

(2) Where an employer or employee gives notice of termination of the employment of the employee: 30

(a) the employer shall not permit the employee to take all or any part of an annual vacation during the period for which the employee is, under any Act, custom or agreement or under his contract of service, entitled to continue in the employment after the giving of the notice; 35

(b) payment to the employee of all or any part of the average wage on account of an annual vacation to which he is entitled shall be deemed not to be payment of all or any part of his wages in respect of the period for which he is, under any Act, custom or agreement or under his contract of service, entitled to continue in the employment after the giving of the notice. 40

Notice of vacation period.

6. Every employer shall give to each employee who is entitled to an annual vacation under section 4, not less than two weeks' written notice of the commencement of 45

The first section of the Act is...

Section 2 of the Act...

Section 3 of the Act...

Section 4 of the Act...

Section 5 of the Act...

Section 6 of the Act...

Section 7 of the Act...

Section 8 of the Act...

Section 1

Section 2

Section 3

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his vacation period or each of his vacation periods, as the case may be, unless otherwise agreed in writing between the employer and the trade union representing the employee or, where there is no such trade union, between the employer and the employee. 5

Remuneration payable to employee in respect of annual vacation.

7. (1) Every employee who is entitled to an annual vacation under section 4 but who is not permitted by his employer to take the annual vacation shall, not later than 10 months less 14 days from the date on which he became entitled to the annual vacation, be paid by his employer in respect of the annual vacation his average wage for the year immediately preceding the date on which he became entitled to the annual vacation.

(2) Where the employee is permitted by his employer to take his annual vacation in one period of two weeks, the average wage mentioned in subsection (1) shall be paid to him in full by his employer during the period of 14 days immediately preceding the commencement of his annual vacation. 15

(3) Where the employee is permitted by his employer to take his annual vacation in two periods of one week each, one-half of the average wage mentioned in subsection (1) shall be paid to him by his employer during the period of 14 days immediately preceding the commencement of each of the two periods. 20 25

Employee engaging in paid employment to return vacation pay.

8. If it is established to the satisfaction of any court of competent jurisdiction, upon complaint of an employer, that an employee in the employment of that employer is engaging or has engaged in paid employment during the course of any annual vacation which that employer has permitted him to take under section 5, the court shall: 30

(a) order the employee to return forthwith to his employer any average wage which his employer paid to him in respect of the said annual vacation; or

(b) authorize the employer to deduct the said average wage from the wages of the employee under such conditions as the justice may prescribe. 35

Procedure when special holiday occurs during annual vacation.

9. If any special holiday occurs during the period of any annual vacation which an employee has been permitted by his employer to take under the provisions of this Act, the period of the said annual vacation shall be increased by one working day and the employee shall be paid by his employer, in addition to the average wage which he is entitled to be paid on account of that annual vacation, the wages which he is entitled to be paid for the special holiday. 40 45

Termination
of employ-
ment.

10. If the employment of an employee with an employer is terminated at any time after the expiration of 30 days from the date of the commencement of the employment, the employer shall forthwith pay to him, in addition to all other amounts due to him, his average wage for his period of employment with that employer, but, if the employee has at any time been permitted by that employer to take an annual vacation under any Act, custom or agreement or under his contract of service, the employer shall be deemed to have complied with the provisions of this section if he forthwith pays to the employee, in addition to all other amounts due to him, his average wage for his period of employment between the date on which he became entitled to the last annual vacation which he was permitted to take and the date of the termination of his employment.

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Effect of
Act on
alternative
vacation
arrange-
ment.

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

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

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Agreements
not to
deprive
employees of
benefits
of Act.

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

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

25

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Discrimina-
tion by
employer
prohibited.

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

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

(b) giving any information to the Minister or his duly authorized representative regarding the annual vacation which an employee is entitled to or has been permitted to take under the provisions of this Act or the average wage which any employee has been paid or is entitled to be paid under the provisions of this Act.

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Posting of
abstracts.

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

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Vacation and
holiday
books.

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

- (a) the name of the employee; 5
- (b) the dates of the commencement and termination of his employment;
- (c) the date on which he becomes entitled to each annual vacation;
- (d) the dates on which each such vacation is taken; 10
- (e) the employee's total wage and average wage for any period of employment;
- (f) all deductions made from the employee's average wage for any purpose whatever, and the purpose for which each such deduction is made; 15
- (g) the amount paid to the employee in respect of each annual vacation to which he is entitled and the amount paid to the employee upon the termination of his employment, and the dates of payment;
- (h) such other particulars as are prescribed. 20

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

Power to
inspect
vacation
book and
obtain in-
formation.

16. The Minister or his duly authorized representative may at any reasonable time: 25

- (a) inspect the vacation book in use by any employer for the time being or any such book used by that employer during the preceding three years;
- (b) require any employer to verify the entries in his vacation book by statutory declaration or in such 30 manner as the Minister or his duly authorized representative may require;
- (c) require any person to furnish, in a form acceptable to the Minister or his duly authorized representative, such information as the Minister or his duly authorized 35 representative deems necessary to ascertain whether the provisions of this Act and the regulations are being or have been complied with.

Sale or
transfer
of business.

17. For the purposes of this Act where a business or part thereof is sold, leased, transferred or otherwise disposed 40 of, the service of the employees affected shall be deemed to be continuous and uninterrupted by such sale, lease, transfer or other disposition of the business or part thereof.

Money paid
under Act
deemed to be
salary or
wages.

18. All money payable by an employer to any employee under this Act and any money ordered to be paid by an 45 employer under subsection (2) of section 22 shall be deemed to be salary or wages earned by the employee, and shall be subject accordingly to all deductions which the employer is required to make from salary or wages under any Act of Parliament. 50

Date on which employment is deemed to have commenced.

19. For the purposes of this Act, the employment of any employee with the employer by whom he was employed on the first day of July, 1958, shall be deemed to have commenced on the latest of the following dates:

- (a) one year immediately preceding the first day of July, 1958; 5
- (b) the date on which the employee's employment with that employer actually commenced;
- (c) the date on which the employee became entitled to any annual vacation under any Act, custom or agreement or under his contract of service. 10

Agreement to forego annual vacation.

20. Notwithstanding any other provision of this Act, an employer and a trade union representing an employee of the employer or where there is no such trade union then an employer and his employee may enter into a written agreement to the effect that, because of shortage of labour, the employee will not take an annual vacation to which he is entitled under section 4, and if any such written agreement is filed with the Deputy Minister and approved by him, the employer shall not be subject to the provisions of section 5 with respect to that employee, but the employer shall nevertheless, within 10 months after the date on which the employee became entitled to an annual vacation, pay to him, in addition to all other amounts due to him, his average wage for the year immediately preceding the date on which he became entitled to the said annual vacation. 15 20 25

Time limit for prosecutions.

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

Penalties.

- 22.** (1) Every person who: 30
- (a) fails to comply with or violates any provision of this Act or the regulations; or
 - (b) with intent to deceive, makes any false or misleading statement in any communication, whether in writing or otherwise, to the Minister or his duly authorized representative; or 35
 - (c) interferes with or obstructs the Minister or his duly authorized representative in the exercise of any power conferred upon him by this Act or any regulation made thereunder; 40

is guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars for the first offence and in default of payment to imprisonment for not more than thirty days, and for each subsequent offence, to a fine not exceeding four hundred dollars and in default of payment to imprisonment for not more than ninety days. 45

(2) If an employer is convicted of failure to pay to any employee any average wage, or part thereof, which he is required to pay under the provisions of this Act or the regulations, the court shall, in addition to the fine imposed, order the employer to pay to him forthwith an amount 5 equal to the average wage or part thereof which the employer failed to pay to the employee, and the court shall pay the said amount to the employee forthwith upon receipt of it.

(3) If the employer fails to pay any money ordered to be paid under subsection (2), the court may order that the 10 employer be imprisoned for a further term of not less than thirty days nor more than ninety days.

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

23. (1) If a duly authorized representative of the Minister finds that an employer has failed to pay to any employee any average wage, or part thereof, which he is 15 required to pay under the provisions of this Act, the representative may determine the amount of the average wage or part thereof which the employer failed to pay to the employee, and if the amount is agreed to in writing by the employer and the employee, the employer shall within 20 two days pay it to the Deputy Minister, who shall pay it to the employee forthwith upon receipt of it.

(2) An employer who pays such amount to the Deputy Minister as required by subsection (1) shall not be liable to prosecution for failure to pay to the employee concerned 25 any average wage or part thereof which he is required to pay under the provisions of this Act.

Records of Deputy Minister.

24. (1) The Deputy Minister shall keep a record of all money paid to him by employers and paid by him to employees under section 23. 30

(2) Where money received by the Deputy Minister on behalf of an employee has not been paid to the employee concerned by reason of the fact that the Deputy Minister has been unable to ascertain the whereabouts of the employee, and the employee does not claim it within a 35 period of two years from the date of receipt thereof by the Deputy Minister, such money shall, upon the order of the Deputy Minister, become the property of the Crown in right of Canada.

Regulations.

25. (1) The Governor in Council may make such 40 regulations, not inconsistent with this Act, as are necessary to carry out the provisions of this Act according to their true intent.

(2) All regulations shall take effect upon such date as may be designated in the regulations, and shall have the 45 same force and effect as if herein enacted.

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

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

First reading, January 10, 1957.

MR. KNOWLES.

THE HOUSE OF COMMONS OF CANADA

BILL 3.

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

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

Short title.

1. This Act may be cited as the *Canada Statutory Holidays With Pay Act*.

5

Interpre-

tation
"Deputy
Minister."

2. In this Act,

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

"Employee."

(b) "employee" means a person of any age of either sex who is in receipt of or entitled to any remuneration 10 for labour or services performed for an employer;

"Employer."

(c) "employer" means any person, firm or corporation employing one or more employees and includes every agent, manager, representative, contractor, sub-contractor or principal and every other person who 15 either:

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

or

(ii) is responsible, directly or indirectly, in whole or in part, for the payment of wages to, or the 20 receipt of wages by, one or more employees;

"Full time
employee."

(d) "full time employee" means any employee who, in a week in which a statutory holiday occurs, works or is required to be at the disposal of his employer not less than 28 hours exclusive of overtime and any time 25 the employee works or is required to be at the disposal of the employer on that holiday;

"Minister."

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

"Part time
employee."

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

30

"Pre-
scribed."
"Statutory
holiday."

(g) "prescribed" means prescribed by the Minister;
(h) "statutory holiday" means New Year's Day, Good Friday, Victoria Day, Dominion Day, Labour Day, Thanksgiving Day, Remembrance Day and Christmas Day;

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"Rate of
wages."

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

"Wage" or
"wages."

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

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"Week."

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

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Application
of Act.

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

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(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;

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(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;

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(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;

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

(f) radio broadcasting stations;

(g) banks and banking;

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

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

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and to and in respect of,

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

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Statutory
Holiday Pay
for
employees.

4. (1) Every full time employee, and every part time employee employed by an employer during not less than four consecutive weeks prior to a statutory holiday, who does not work and is not required to be at the disposal of his employer on a statutory holiday shall be paid by his employer in addition to all other sums to which he is entitled, a sum equal to that to which the employee would be entitled as wages exclusive of overtime for that day were that day not a statutory holiday. 5

(2) Every employee who works or is required to be at the disposal of his employer on a statutory holiday shall be paid by his employer in addition to all other sums to which he is entitled, a sum equal to a sum computed in accordance with subsection (1), plus a sum equal to two times the regular rate of wages of such employee for each hour or part thereof he works or is required to be at the disposal of his employer on such holiday. 10 15

(3) Where a statutory holiday falls on a day other than a regular work day of a full time employee the holiday shall for the purpose of this Act insofar as that employee is concerned be deemed to be the next following regular work day of such employee. 20

Evasion of
section 4
prohibited.

5. No employer shall discharge, or temporarily dispense with the services of, an employee, or alter the regular working hours of an employee for the purpose of evading compliance with section 4 of this Act. 25

Effect of
Act on
alternative
holiday
arrangement.

6. (1) Nothing in this Act affects any provision in any Act, agreement or contract of service or any custom which ensures to employees more favourable conditions than those provided by this Act. 30

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

Agreements
not to
deprive
employees of
benefits
of Act.

7. (1) No agreement, whether heretofore or hereafter entered into, shall have any force or effect in so far as it deprives any employee of any right, power, privilege or other benefit provided by this Act. 35

(2) No employer shall require an employee to return to him, nor shall he accept from an employee the whole or any part of any sum which he paid to that employee under the provisions of this Act. 40

Discrimina-
tion by
employer
prohibited.

8. No employer shall discharge or threaten to discharge or in any way discriminate against any employee for:
(a) testifying or consenting to testify in any investigation or proceeding relative to the enforcement of this Act, or 45

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

Posting of
abstracts.

9. Every employer shall post and keep posted in a conspicuous place where his employees are engaged in their duties any prescribed abstract or abstracts of the provisions of this Act or the regulations. 5

Holiday
Book.

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

- (a) the name and address of the employee;
- (b) the regular rate of wages of the employee;
- (c) the date of the commencement and termination of the employment of the employee; 15
- (d) the date of the statutory holiday of the employee in accordance with this Act;
- (e) the sum of money paid to the employee in respect of each statutory holiday excluding the sum referred to in clause (f); 20
- (f) the sum of money paid to the employee in respect of time the employee was required or permitted to work or to be at the disposal of the employer on each statutory holiday;
- (g) the exact hours the employee was required to work 25 or to be at the disposal of the employer on each statutory holiday;
- (h) such other particulars as are prescribed.

(2) The holiday book may be incorporated in any holiday book or wages book which the employer is required 30 to keep under any other Act of Parliament.

Power to
inspect
holiday book
and obtain
information.

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

- (a) inspect the holiday book in use by any employer for the time being or any such book used by that employer 35 during the preceding three years;
- (b) require any employer to verify the entries in his holiday book by statutory declaration or in such manner as the Minister or his duly authorized representative may require; 40
- (c) require any person to furnish, in a form acceptable to the Minister or his duly authorized representative, such information as the Minister or his duly authorized representative deems necessary to ascertain whether the provisions of this Act and the regulations are 45 being or have been complied with.

Money paid under Act deemed to be salary or wages.

12. All money payable by an employer to any employee under this Act and any money ordered to be paid by an employer under subsection (2) of section 14 shall be deemed to be salary or wages earned by the employee, and shall be subject accordingly to all deductions which the employer is required to make from salary or wages under any Act of Parliament. 5

Time limit for prosecutions.

13. Prosecutions for offences created by this Act shall be instituted within one year after the commission of the alleged offence. 10

Penalties.

14. (1) Every person who:

- (a) fails to comply with or violates any provision of this Act or the regulations; or
- (b) with intent to deceive, makes any false or misleading statement in any communication, whether in writing or otherwise, to the Minister or his duly authorized representative; or 15
- (c) interferes with or obstructs the Minister or his duly authorized representative in the exercise of any power conferred upon him by this Act or any regulation made thereunder; 20

is guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars for the first offence and in default of payment to imprisonment for not more than thirty days, and for each subsequent offence, to a fine not exceeding four hundred dollars and in default of payment to imprisonment for not more than ninety days. 25

(2) If an employer is convicted of failure to pay to any employee any money which he is required to pay under the provisions of this Act, the Court shall, in addition to the fine imposed, order the employer to pay to it forthwith an amount equivalent to that which the employer failed to pay to the employee and the court shall pay the said amount to the employee forthwith upon receipt of it. 30

(3) If the employer fails to pay any money ordered to be paid under subsection (2), the court may order that the employer be imprisoned for a further term of not less than thirty days nor more than ninety days. 35

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

15. (1) If a duly authorized representative of the Minister finds that an employer has failed to pay to any employee any money which the employer is required to pay under the provisions of this Act, the representative may determine the amount which the employer failed to pay to the employee and if the amount is agreed to in writing by the employer and the employee, the employer shall within two days, pay it to the Deputy Minister who shall pay it to the employee forthwith upon receipt of it. 40 45

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

Records of
Deputy
Minister.

16. (1) The Deputy Minister shall keep a record of all money paid to him by employers and paid by him to employees under section 15. 5

(2) Where money received by the Deputy Minister on behalf of an employee has not been paid to the employee concerned by reason of the fact that the Deputy Minister has been unable to ascertain the whereabouts of the employee, and the employee does not claim it within a period of two years from the date of receipt thereof by the Deputy Minister, such money shall, upon the order of the Deputy Minister, become the property of the Crown in right of Canada. 10 15

Regulations.

17. (1) The Governor in Council may make such regulations, not inconsistent with this Act, as are necessary to carry out the provisions of this Act according to their true intent. 20

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

Coming into
force.

18. This Act shall come into force on the 1st day of July, 1957. 25

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

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

First reading, January 10, 1957.

MR. KNOWLES.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

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

R.S., c. 152. HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. Section 6 of the *Industrial Relations and Disputes Investigation Act*, is amended by adding thereto the following subsection: 5

Deduction of union dues. | “(3) Upon request of a trade union entitled to bargain collectively under this Act on behalf of a unit of employees and upon receipt of a request in writing signed by any employee in such unit, the employer of such employee shall, 10 until the employee in writing withdraws such request, periodically deduct, and pay out of the wages due to such employee to the person designated by the trade union to receive the same, the union dues of such employee; and the employer shall furnish to such trade union the names of the 15 employees who have given and withdrawn such authority.”

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

EXPLANATORY NOTE.

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

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

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

First reading, January 10, 1957.

MR. KNOWLES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

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

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

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

Repeal.

1. (1) Subsections (4) and (12) of section 2 of the *Canada Elections Act*, are repealed. 5

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

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

"(27) 'polling day', 'day of polling' or 'ordinary polling day' means the day provided by section 21 for holding the poll at an election;" 10

Rules amended.

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

"*Rule (40).* The revising officer shall, immediately after the conclusion of his sittings for revision, prepare from his record sheets, for each polling division comprised in his revisal district, five copies of the statement of changes and additions for each candidate officially nominated at the pending election in the electoral district and three copies for the returning officer, and shall complete the certificate printed at the foot of each copy thereof; if no changes or additions have been made in the preliminary list for any polling division, the revising officer shall nevertheless prepare the necessary number of copies of the statement of changes and additions by writing the word "Nil" in the three spaces provided for the various entries on the prescribed form and by completing the said form in every other respect. 15 20 25

EXPLANATORY NOTES.

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

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

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

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

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

Subsection (27) at present reads as follows:

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

These are consequential amendments.

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

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

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

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

Nomination
day.

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

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

Establish-
ment of
advance polls.

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

Establish-
ment of
advance
polling
stations.

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

Advance polls
conducted as
ordinary
polls.

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

When
advance polls
to be open.

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

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

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

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

"Advance Polls.

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

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

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

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

or

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

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

Notice in
Form No. 65.

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

(a) give a public notice in the electoral district of the advance poll, in Form No. 65, setting out 5

(i) the numbers of the polling divisions comprised in every advance polling district established by him,
(ii) the location of each advance polling station,
(iii) the place where the deputy returning officer of each advance polling station shall count the number of votes cast thereat, and

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

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

(c) notify each postmaster in writing of the provisions of subsection (6) when he sends the notice. 20

To be
posted up.

(6) Upon receiving a notice described in subsection (5), a postmaster shall post it up in some conspicuous place in his post office to which the public has access and keep it so posted until the time fixed for the closing of the polls on the ordinary polling day has passed, and failure to do so is ground for his dismissal from office, and for the purpose of this provision the postmaster shall be deemed to be an election officer and liable as such. 25

Postmaster
election
officer.

Who may
vote at
advance polls.

"95. Any elector whose name appears on the list of 30 electors prepared for a polling division comprised in an advance polling district who believes that he will for any reason be absent from and unable to vote in such polling division on the ordinary polling day at a pending election may vote at the advance polling station established in such 35 district if, before casting his vote, he takes and subscribes to an affidavit for voting at an advance poll, in Form No. 66, before the deputy returning officer of such district.

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

"96. (1) Upon being satisfied that a person who applies to vote at an advance polling station is a person whose name 40 appears on the list of electors prepared for a polling division comprised in the advance polling district and who believes that he will, for any reason, be absent from and unable to vote in such polling division on the ordinary polling day, the deputy returning officer shall 45

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

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

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

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

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

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

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

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

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

- (a) he produces to the deputy returning officer at the advance polling station an advance poll certificate, in Form No. 66, that he is the person to whom the privilege of voting at an advance poll extends, which certificate shall be signed by
 - (i) the returning officer,
 - (ii) the election clerk in the name of the returning officer and on his behalf, or
 - (iii) a person specially deputized by the returning officer, with the prior consent of the Chief Electoral Officer, to issue advance poll certificates, whose name and authority have been communicated by the returning officer to the deputy returning officer of such advance poll, and to each candidate officially nominated at the pending election; and

- (b) allow such person to take and subscribe to such affidavit before him,
- (c) complete the attestation clause on such affidavit,
- (d) consecutively number each such affidavit in the order in which it was taken and subscribed to, and 5
- (e) direct the poll clerk to keep a record, called the "Record of Completed Affidavits for Voting at an Advance Poll" on the form prescribed by the Chief Electoral Officer, of every such affidavit in the order in which it was taken and subscribed to. 10

Person who takes affidavit allowed to vote.

(2) After a person who applies to vote at an advance polling station has taken and subscribed to the affidavit referred to in subsection (1), he shall be allowed to vote, unless an election officer or any agent of a candidate present at the advance poll desires that he take an oath, in Form No. 41, or, in the case of urban polling divisions, that he take and subscribe to an affidavit, in Form No. 42, and he refuses. 15

Exception.

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

(3) There shall be no poll book supplied to or kept at an advance poll, but the poll clerk thereat shall under the direction of the deputy returning officer preserve each completed affidavit for voting at an advance poll, in Form No. 66, and mark thereon such notations as he would be required by this Act to mark opposite the elector's name in the poll book at an ordinary polling station. 20

Record of Completed Affidavits for Voting at an Advance poll.

(4) The poll clerk shall, immediately after an affidavit for voting at an advance poll, in Form No. 66, has been completed, enter in the Record of Completed Affidavits for Voting at an Advance Poll the name, occupation and address of the elector who completed the affidavit and the number of the polling division appearing in the affidavit. 25

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

(5) No elector who has taken and subscribed to an affidavit for voting at an advance poll, in Form No. 66, is entitled to vote on the ordinary polling day. 30

Examining and sealing of ballot box.

"97. (1) At the opening of an advance poll at two o'clock in the afternoon of the first day of voting, the deputy returning officer shall, in full view of such of the candidates or their agents or the electors representing candidates as are present, 35

- (a) open the ballot box and ascertain that there are no ballot papers or other papers or material contained therein, 40
- (b) lock and seal the ballot box with a special metal seal prescribed by the Chief Electoral Officer, and
- (c) place the ballot box on a table in full view of all present and keep it so placed until the close of the advance poll on such day of voting. 45

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

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

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

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

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

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

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

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

Re-opening of advance poll.

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

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

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

10

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

Proceedings at close of advance poll each day of voting.

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

15

(a) unseal and open the ballot box;

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

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

30

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

35

Affixing of signatures and special metal seals.

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

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

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

- (a) unseal and open the ballot box;
- (b) empty the ballot papers cast during the same day of voting (in such manner as not to disclose for whom any elector has voted) into a special envelope supplied for the purpose;
- (c) seal such envelope with a gummed paper seal prescribed by the Chief Electoral Officer;
- (d) count the unused ballot papers and the used advance poll certificates which up to that time have been presented;
- (e) place the unused ballot papers and used advance poll certificates in another special envelope supplied for the purpose;
- (f) endorse on such envelope the number of such unused ballot papers and used advance poll certificates; and
- (g) seal the said envelope with a gummed paper seal prescribed by the Chief Electoral Officer;

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

Custody of
ballot box.

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

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

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

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Count of
votes on the
ordinary
polling day.

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

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Provisions
applicable to
advance polls.

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

Striking from
lists of elec-
tors names of
persons who
have voted at
advance polls.

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

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

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

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

“98. Any person who, corruptly,

- (a) for the purpose of obtaining from any officer who is by this Act authorized to grant it, a certificate in Form No. 66, makes to such officer any false statement;
- (b) forges or fabricates any such certificate, or any name thereon, or not being the person named therein, presents any such certificate to any deputy returning officer or poll clerk at any polling station;
- (c) makes before any deputy returning officer a false declaration as to the cause or necessity of his voting at an advance poll;
- (d) after having obtained from an officer by this Act authorized to grant it, a certificate in Form No. 66 votes or attempts to vote at any other than an advance poll, except upon presentation on polling day of such certificate as provided by this Act; or
- (e) in any other manner contravenes any provision of sections 94 to 97, is guilty of an offence against this Act punishable on summary conviction as provided in this Act.”

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

(2) If the ballot boxes have been distributed to the ordinary polling stations, the returning officer shall notify each deputy returning officer concerned by the best means available of the names of the electors appearing in the Record of Completed Affidavits for Voting at an Advance Poll that are on the list of electors for his polling station and shall instruct him to strike those names off such list, and each deputy returning officer so instructed shall forthwith comply with those instructions. 5

Name inadvertently struck off.

(3) If, in complying with subsections (1) and (2), the name of an elector is inadvertently struck off a list of electors, the elector concerned shall be allowed to vote on the ordinary polling day upon taking the oath, in Form No. 41, after the deputy returning officer or the poll clerk has communicated with the returning officer to ascertain if such a mistake has really been made. 10 15

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

(4) The returning officer shall, not later than Wednesday, the fifth day before the ordinary polling day, transmit a copy of each Record of Completed Affidavits for Voting at an Advance Poll collected by him pursuant to subsection (5) of section 97 to each candidate officially nominated in his electoral district. 20

Offences and penalties respecting advance polls.

“98A. Every person who, corruptly,

(a) makes before a deputy returning officer a false declaration in the affidavit for voting at an advance poll, in Form No. 66, as to the cause or necessity of his voting at an advance poll; 25

(b) after having taken and subscribed to an affidavit for voting at an advance poll, in Form No. 66, votes or attempts to vote at an advance poll other than the one where such affidavit was taken and subscribed to or at a poll on the ordinary polling day; or 30

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

is guilty of an offence against this Act punishable on summary conviction as provided in this Act.” 35

Political broadcasts forbidden.

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

“101. (1) No person shall be allowed to broadcast a speech or any entertainment or advertising program over the radio on the ordinary polling day and on the two days immediately preceding it in favour or on behalf of any political party or any candidate at an election.” 40

6. Forms Nos. 65 and 66 of the said Act are repealed and the following substituted therefor: 45

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

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

“FORM No. 65.

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

Electoral District of.....

Take notice that, pursuant to the provisions of sections 94 to 97, inclusive, of the Canada Elections Act, an advance poll will be opened in the undermentioned advance polling district(s). 5

FOR ADVANCE POLLING DISTRICT No. 1, comprising polling divisions Nos. of the above mentioned electoral district, the advance polling station will be located at (Specify in capital letters the exact location of the advance polling station), and the votes cast thereat will be counted on Monday, the ordinary polling day, at nine o'clock in the evening, at (Specify in capital letters the exact location where the count will be held). 10 15 (Proceed as above in respect of any other advance polling district.)

And further take notice that the said advance polling station(s) will be open between the hours of two and ten o'clock in the afternoons and evenings of Friday and Saturday, the tenth and ninth days before the day fixed as the ordinary polling day at the pending election in the above mentioned electoral district. 20

And further take notice that any elector whose name appears on the list of electors prepared for a polling division comprised in such advance polling district who has reason to believe that he will be absent on the ordinary polling day at the pending election from, and that he is likely to be unable to vote on that day in, such polling division may vote in advance of the ordinary polling day at the advance polling station established in the advance polling district comprising the polling division on the list of electors for which his name appears, if before casting his vote, he takes and subscribes to an affidavit for voting at an advance poll, in Form No. 66, of the Canada Elections Act, before the deputy returning officer of the said advance polling district. 25 30 35

And further take notice that the office of the undersigned which has been established for the conduct of the pending election is located at in the Town City Village of..... 40

Dated atthis....day of.....19....

(Print name of returning officer) Returning Officer.” 45

“FORM No. 66.

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

Consecutive number of affidavit.....

Electoral District of.....

Advance Polling District No.

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

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

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

SWORN (or affirmed)
before me

at.....,

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

.....
Deputy returning officer.”

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

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

Repeal.

7. Schedule Two to the said Act is repealed.

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to amend the Financial Administration Act.

First reading, January 11, 1957.

MR. POULIN.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to amend the Financial Administration Act.

R.S., c. 116;
1955, c. 3.

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

1. The *Financial Administration Act* is amended by inserting therein, immediately after section 33, the following section: 5

Negotiable
instruments
to be
printed in
English
and French.

"33A. The form and material of every negotiable instrument issued under section 33 and of every negotiable instrument issued by or for any department or by or for any Crown corporation as defined in paragraph (c) of subsection (1) of section 76 shall be subject to approval by the Minister, but each such negotiable instrument shall be printed in both the English and the French languages." 10

THE HOUSE OF COMMONS OF CANADA.

EXPLANATORY NOTES.

The purpose of this Bill is to provide that every cheque, draft, traveller's cheque, bill of exchange, postal note, money order, postal remittance and any other similar remittance of any department as defined in paragraph (f) of section 2 of the *Financial Administration Act* or of any Crown corporation enumerated in schedules B, C and D of the same Act shall be printed in both the English and the French languages.

This is in accordance with the principle established in the *Bank of Canada Act* where it is enacted (subsection (4) of section 21) that the notes payable to bearer on demand and intended for circulation in Canada issued by the Bank shall be printed in both the official languages.

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend the Canada Elections Act.
(Age of Voters.)

First reading, January 14, 1957.

Mr. ARGUE.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend the Canada Elections Act.
(Age of Voters.)

R.S., c. 23.

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

- 1.** (1) Paragraph (a) of subsection (1) of section 14 of the *Canada Elections Act*, chapter 23 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor: 5
“(a) is of the full age of eighteen years or will attain such age on or before polling day at such election;”
(2) Subsection (3) of section 14 of the said Act is repealed. 10
- 2.** Form No. 15 of Schedule One to the said Act is amended by substituting the words “of the full age of eighteen years” for the words “of the full age of twenty-one years” where these words are found in the “Grounds of disqualification” under the said Form. 15
- 3.** Form No. 18 of Schedule One to the said Act is amended by substituting the words, “of the full age of eighteen years” for the words, “of the full age of twenty-one years” where these words are found in the “application” and in the “alternative application” under the said Form. 20
- 4.** (1) Schedule Three to the said Act is amended by substituting the words, “the full age of eighteen years” for the words, “the full age of twenty-one years” in the second line of subparagraph (1) of paragraph 20 and for the words “the full age of twenty-one years (except in the case referred to in subparagraph (2) of paragraph 20)” 25

Qualification of electors.

Subsection repealed.

Form amended.

Form amended.

Schedule Three amended.

EXPLANATORY NOTES.

The purpose of this Bill is to provide that the age of voters under the *Canada Elections Act* be eighteen years in lieu of twenty-one as at present.

1. (2) This subsection which allowed members of the naval, military or air forces of Canada to vote at an election although they had not attained the full age of twenty-one years is not necessary if the voting age is made eighteen in lieu of twenty-one.

4. (2) This subparagraph is not necessary if the voting age is made eighteen in lieu of twenty-one. (See note above to subsection (2) of section 1.)

in the ninth, tenth and eleventh lines of subparagraph (1) of paragraph 33 of *The Canadian Defence Service Voting Regulations* in the said Schedule.

Subparagraph repealed.

(2) Subparagraph (2) of paragraph 20 of the said Schedule is repealed.

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Form amended.

5. (1) Form No. 7 of Schedule Three to the said Act is amended by striking out item *5 thereof and substituting the following therefor:

“*5. That I have attained the full age of eighteen years.”

Idem.

(2) Form No. 7 is further amended by deleting, at the 10 end thereof the following lines “*Strike out this line if it is not applicable pursuant to paragraph 20 (2) of *The Canadian Forces Voting Regulations*.”

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 8.

An Act to amend the Interest Act.

First reading, January 14, 1957.

MR. ARGUE.

THE HOUSE OF COMMONS OF CANADA.

BILL 8.

An Act to amend the Interest Act.

R.S., c. 156.

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

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

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

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

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First Session, Twenty-second Parliament, 3 November 1912

THE HOUSE OF COMMONS OF CANADA

BILL 9

EXPLANATORY NOTE.

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

This section now reads as follows:

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

First Session, Twenty-second Parliament, 1912

THE MINISTER OF TRADE AND COMMERCE

PRINTED BY THE KING'S PRINTER
OTTAWA, CANADA

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

An Act to amend the Canadian Wheat Board Act.

First reading, January 14, 1957.

THE MINISTER OF TRADE AND COMMERCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5th Session, 22nd Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

An Act to amend the Canadian Wheat Board Act.

R.S. c. 44;
1952-53, c. 26.

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

1952-53,
c. 26, s. 8.

Duration.

1. Section 23 of the *Canadian Wheat Board Act* is repealed and the following substituted therefor: 5
“**23.** The provisions of this Part shall be deemed to be repealed on and after the 1st day of August, 1962.”

1952-53,
c. 26, s. 9.

2. Paragraph (a) of section 24 of the said Act is repealed and the following substituted therefor: 10
“(a) each crop year subsequent to the 31st day of July, 1950, and prior to the 1st day of August, 1962; and”

1952-53,
c. 26, s. 12.

Duration.

3. Section 34 of the said Act is repealed and the following substituted therefor: 15
“**34.** The provisions of this Part shall be deemed to be repealed on and after the 1st day of August, 1962.”

BILL 10

EXPLANATORY NOTES.

1. The present section 23 of the *Canadian Wheat Board Act* is as follows:

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

The reference is to Part II of the Act relating to the Board's control of deliveries into elevators and railway cars. The purpose of the amendment is to defer the repeal of Part II until August 1st, 1962.

2. The present paragraph (a) of section 24 of the Act is as follows:

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

The proposed amendment will provide for annual pool periods until the 1st of August, 1962.

3. The present section 34 of the Act is as follows:

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

The reference is to Part IV of the Act relating to the Board's regulation of interprovincial and export trade in wheat. The purpose of the amendment is to defer the repeal of Part IV until August 1st, 1962.

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 10.

An Act to amend the Civil Service Act.

First reading, January 15, 1957.

MR. GIRARD.

THE HOUSE OF COMMONS OF CANADA.

BILL 10.

An Act to amend the Civil Service Act.

R.S., c. 48;
1955, c. 35,
s. 3.

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

1. Section 28 of the *Civil Service Act* is repealed and the following substituted therefor: 5

List of
competitors
eligible for
appointment.

"28. (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 qualifications, on the list in accordance with the following provisions: 10

(a) those who are in receipt of a pension 15

- (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 or Newfoundland,

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; 20

(b) those who are veterans and who do not come within the provisions of paragraph (a), 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); 30

(c) those who have qualified, by examination, in the knowledge and use of the two official languages of Canada, being the English and the French languages;

EXPLANATORY NOTES.

This proposed amendment is intended without interfering with the preference which is now granted to war veterans, to grant a certain preference to bilingual competitors eligible for appointment as a result of civil service examinations.

The changes in section 28 are made by inserting therein (in subsection (2)) a new paragraph as paragraph (c), by re-lettering paragraph (c) as paragraph (d) and adding to the new paragraph the words underlined therein on page 2.

(d) those who do not come within paragraphs (a), (b) or (c) shall be placed, in order of merit, on the list following those competitors mentioned in paragraph (c), but if there are no such competitors as mentioned in paragraph (c), then following the competitors mentioned in paragraph (b), but if there are no such competitors as mentioned in paragraphs (b) and (c) then following the competitors mentioned in paragraph (a).

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 11.

An Act to amend the Representation Act.

First reading, January 15, 1957.

MR. GIRARD.

5th Session, 22nd Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 11.

An Act to amend the Representation Act.

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

Jonquière-
Kénogami-
Arvida.

1. Paragraph 25 of that Part of the Schedule to the *Representation Act*, chapter 334 of the Revised Statutes of Canada, 1952, dealing with the description of the electoral districts in the Province of Quebec, which describes the Electoral District of Lapointe, is amended by substituting for the word: "LAPOINTE", the words: "JONQUIERE-KENOGAMI-ARVIDA" at the beginning of the said 10 description. 5

Bill to amend the Income Tax Act. (Consolidation of Amendments)

THE HOUSE OF COMMONS OF CANADA.

EXPLANATORY NOTE.

The purpose of the present Bill is to change the name of the electoral district of "Lapointe" to that of "Jonquière-Kénogami-Arvida".

An Act to amend the Income Tax Act. (Consolidation of Amendments)

First reading, January 25, 1957

Mr. Rowland

Printed and Published by the Queen's Printer, Ottawa, 1957

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 12.

An Act to amend the Income Tax Act. (Communication of information).

First reading, January 25, 1957.

MR. KNOWLES.

5th Session, 22nd Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 12.

An Act to amend the Income Tax Act. (Communication of Information).

R.S., c. 148;
1952-53, c. 40;
1953-54, c. 57;
1955, cc. 54,
55, s. 1; 1956,
c. 39.

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

1. Section 133 of the *Income Tax Act* is repealed and the following substituted therefor:

“133. Every person who, while employed in the service of Her 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. Provided that nothing in this section shall operate to prevent a Minister of the Crown from communicating to the Senate or to the House of Commons any information with respect to corporations obtained under the provisions of this Act.”

Communi- /
cation of
information.

Proviso.

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THE HOUSE OF COMMONS OF CANADA

THE HOUSE OF COMMONS OF CANADA

BILL 13

EXPLANATORY NOTE.

The purpose of this bill is to make a change in section 133 of the *Income Tax Act*, which as it now stands can have the effect of preventing a Minister of the Crown from giving to the Senate or the House of Commons such information as it might be perfectly legitimate to ask for and obtain. No change is made with respect to information obtained from personal income tax returns. Such information must still be kept secret. On the other hand, the words added to section 133 by this bill would make it possible for a Minister to make public any information respecting corporations obtained under the provisions of the *Income Tax Act*.

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 13.

An Act to amend the Income Tax Act.
(Corporation Appeals).

First reading, January 25, 1957.

MR. KNOWLES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5th Session, 22nd Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 13.

An Act to amend the Income Tax Act.
(Corporation Appeals).

R.S., c. 148;
1952-53, c. 40;
1953-54, c. 57;
1955, cc. 54,
55, s. 1; 1956,
c. 39.

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

1. Subsection (2) of section 91 of the *Income Tax Act* is repealed and the following substituted therefor:— 5

“(2) An appeal may, in the discretion of the Board, the Chairman, the Assistant Chairman 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: Provided that if the appellant is a corporation the appeal shall be heard in public.” 10

Hearing
may be
in camera.

Proviso.

THE HOUSE OF COMMONS OF CANADA

BILL 25.

EXPLANATORY NOTE.

The purpose of this bill is to make a change in subsection (2) of section 91 of the *Income Tax Act* to provide that appeals to the Income Tax Appeal Board when made by corporations must in all cases be heard in public. No change is made in the provision for appeals to the Board by individuals to be heard in camera, if such is desired.

AS PASSED BY THE HOUSE OF COMMONS
14 FEBRUARY, 1922.

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 25.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1957.

AS PASSED BY THE HOUSE OF COMMONS
1st FEBRUARY, 1957.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 25.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1957.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1957, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:

Short title.

1. This Act may be cited as the *Appropriation Act, No. 1, 1957.*

\$23,270,000
granted for
1956-57.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole twenty-three million, two hundred and seventy thousand dollars towards defraying the several charges and expenses of the public service, from the 1st day of April, 1956, to the 31st day of March, 1957, not otherwise provided for, and being the total of the amounts of the items set forth in the Schedule to this Act.

Account to
be rendered.
R.S., c. 116.

3. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act.*

25

SCHEDULE.

Based on the Further Supplementary Estimates (2), 1956-57. The amount hereby granted is \$23,270,000, being the total of the amounts of the items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1957, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	AGRICULTURE		
	TERMINABLE SERVICES		
538	Freight Assistance on Western Feed Grains—Further amount required.....		2,000,000
	CITIZENSHIP AND IMMIGRATION		
	A—DEPARTMENT		
	IMMIGRATION BRANCH		
539	To provide, subject to the approval of Treasury Board, for Trans-Oceanic, Inland Transportation and Other Assistance for Immigrants and Settlers—Further amount required, including authority to make advances, notwithstanding the Financial Administration Act, to the Inter-governmental Committee for European Migration for the cost of Transportation and Other Assistance with respect to Hungarian refugees coming to Canada, and to the Provinces for the cost of caring for such refugees.....		9,000,000
	FINANCE		
	PAYMENTS TO MUNICIPALITIES		
540	Grants to Municipalities in lieu of taxes on Federal Properties—Further amount required including authority to make grants under the Municipal Grants Act to the Municipalities of Winnipeg, St. James, Edmonton and Vancouver in respect of certain buildings therein notwithstanding that such buildings are located on lands leased by the Crown.....	2,024,000	
	UNIVERSITY GRANTS		
541	To authorize payments to the National Conference of Canadian Universities (hereinafter called "the Conference") for the purpose of making grants to institutions of higher learning in accordance with an agreement entered into or to be entered into, with the approval of the Governor in Council, between the Minister of Finance and the Conference, such agreement to include, inter alia, provision that the total amount of grants to all the institutions of higher learning in any one province be calculated by multiplying the population of the province by \$1.00, and that any amount payable to an institution of higher learning and not paid by the Conference in the present fiscal year may be retained by the Conference until such time as the institution to which		

SCHEDULE—*Concluded*

No. of Vote	Service	Amount	Total
		\$	\$
	FINANCE		
	UNIVERSITY GRANTS— <i>Concluded</i>		
	the money is payable claims the payment from the Conference or Parliament provides otherwise for the disposal thereof; the amount appropriated under Vote 132 of the Appropriation Act No. 6, 1956 to be applied to the purposes of this Vote; additional amount required.....	7,986,000	10,010,000
	NATIONAL HEALTH AND WELFARE		
	NATIONAL HEALTH BRANCH		
	Health Services		
542	Immigration Medical Services—Further amount required.....		225,000
	TRANSPORT		
	A—DEPARTMENT		
	RAILWAY AND STEAMSHIP SERVICES		
543	Construction or Acquisition of Auto-ferry Vessels and Equipment—Further amount required for the Auto-ferry Vessel for service between Wood Islands, Prince Edward Island and Caribou, Nova Scotia.....		600,000
	VETERANS AFFAIRS		
544	Treatment Services— Hospital Construction, Improvements, Equipment and Acquisition of Land—Further amount required.....		435,000
	LOANS, INVESTMENTS AND ADVANCES		
	EXTERNAL AFFAIRS		
545	Loan to the United Nations Organization to help finance the clearing of the Suez Canal.....		1,000,000
	Total.....		23,270,000

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 46.

An Act to amend the Export Credits Insurance Act.

First reading, February 4, 1957.

MINISTER OF TRADE AND COMMERCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5th Session, 22nd Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 46.

An Act to amend the Export Credits Insurance Act.

R.S., c. 105,
1953-54, c. 15.

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

Repeal.

1. Paragraphs (f), (g) and (j) of subsection (1) of section 2 and subsection (2) of section 2 of the *Export Credits Insurance Act* are repealed. 5

1953-54, c. 15,
s. 5.
Deduction,
for income
tax, of credits
to Under-
writing
Reserve.

2. Section 11A of the said Act is amended by adding thereto the following subsection:

“(3) Notwithstanding section 12 of the *Income Tax Act*, the Corporation may, in computing its income under Part I of that Act for the 1957 or any subsequent taxation year, deduct any amount credited by it pursuant to subsection (2) of this section to the Underwriting Reserve at the end of such taxation year.” 10

3. Paragraph (a) of subsection (1) of section 13 of 15 the said Act is repealed and the following substituted therefor:

“(a) for the purpose of facilitating and developing trade between Canada and any other country, enter into a contract of insurance with a person carrying on business in Canada (in this section called “the exporter”) 20 to insure him against any risk of loss,

(i) by reason of his failure, for any cause not avoidable by him, to recover any amount payable to the exporter under or in respect of a transaction 25 entered into between him and a person carrying on business or other activities outside Canada (in this section called “the importer”) and involving the export, manufacture, treatment or distribution of goods or the rendering of engineering, construction, technical or similar services, or 30

EXPLANATORY NOTES.

1. Paragraphs (f), (g) and (j) of subsection (1) of section 2 of the *Export Credits Insurance Act* now read as follows:

- “(f) ‘export’ means export from Canada;
- “(g) ‘exporter’ means a person who exports or agrees to export goods;
- “(j) ‘selling price’ includes insurance, freight or other charges paid or to be paid by the exporter on the buyer’s behalf.”

Subsection (2) of section 2 of the Act now reads as follows:

- “(2) For the purposes of this Act a sale of goods to a buyer who intends to export them shall be deemed to be an export and the seller shall be deemed to be an exporter.”

The repeal of these provisions is consequential upon the amendments to section 13(1)(a).

2. New. In keeping with sound insurance practice, the Act provides for the maintenance of an Underwriting Reserve against losses. The Corporation is required, as long as the Underwriting Reserve is less than five million dollars, to credit to it any excess of revenues over expenditures in each year. This provision will enable the Corporation, in calculating its taxable income for a taxation year, to deduct the amount it has credited to the Underwriting Reserve in that year.

3. Paragraph (a) of subsection (1) of section 13 of the Act now reads:

- “(a) for the purpose of facilitating and developing trade between Canada and any other country, enter into a contract of insurance with an exporter to insure him against any risk of loss in connection with the export or an agreement for the export of goods by reason of the failure of the exporter, for any cause not avoidable by the exporter, to recover the selling price of the goods;”

In addition to providing insurance for non-payment for goods exported from Canada, this clause will enable the Corporation to insure Canadian exporters against losses arising from the shipment of goods on consignment or for exhibition purposes, sales of Canadian goods abroad by a foreign subsidiary of the exporter and non-recovery of payment for the rendering of engineering, construction, technical or similar services in foreign countries.

(ii) for any cause not avoidable by him, arising out of the shipment of goods from Canada for exhibition purposes or on consignment for sale; and for the purposes of this section, a transaction between an importer that is a corporation directly or indirectly controlled by the exporter and another person carrying on business or other activities outside Canada may be deemed a transaction between such person and the exporter, and any amount payable to the importer under or in respect of the transaction may be deemed as being payable to the exporter;”

5

10

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 47.

An Act for the Establishment of a Canada Council for the Encouragement of the Arts, Humanities and Social Sciences.

First reading, February 6, 1957.

THE PRIME MINISTER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5th Session, 22nd Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 47.

An Act for the Establishment of a Canada Council for the Encouragement of the Arts, Humanities and Social Sciences.

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

SHORT TITLE.

Short title.

- 1.** This Act may be cited as the *Canada Council Act*.

INTERPRETATION.

"The arts" defined.

- 2.** In this Act, the expression "the arts" includes architecture, the arts of the theatre, literature, music, painting, sculpture, the graphic arts, and other similar creative and interpretative activities.

CANADA COUNCIL.

Establishment of Council.

- 3.** A corporation is hereby established, to be known as the Canada Council, (and in French, as le Conseil des Arts du Canada), in this Act called the "Council", consisting of a Chairman and Vice-Chairman and not more than nineteen other members, to be appointed by the Governor in Council as provided in section 4.

MEMBERS OF THE COUNCIL.

Chairman, Vice-Chairman, etc.

- 4.** (1) The Chairman and Vice-Chairman of the Council shall be appointed for such terms, not exceeding five years each, as are fixed by the Governor in Council.

Other members of the Council.

- (2) Each of the other members of the Council shall be appointed for a term of three years, except that of those first appointed not more than six shall be appointed for a term of two years, not more than six shall be appointed for a term of three years and not more than seven shall be appointed for a term of four years.

EXPLANATORY NOTE.

The purpose of this bill is to authorize the establishment of a Canada Council for the encouragement of the arts, humanities and social sciences in Canada. For this purpose the Council will assist, co-operate with and enlist the aid of organizations the objects of which are similar to any of the objects of the Council.

The work of the Council will be financed from the earnings of an Endowment Fund to be established by this bill. In assisting Canadian universities in their building construction projects, however, the Council will be authorized, after certain conditions have been met, to use a second sum of money to be known as the University Capital Grants Fund.

Provision is also made for the Council to receive, expend and administer any gifts and bequests that may be made to it.

Eligibility
for re-
appointment.

(3) A person who has served two consecutive terms as the Chairman of the Council or as the Vice-Chairman of the Council or as a member of the Council appointed under subsection (2) is not, during the twelve months following the completion of his second term, eligible to be re-appointed to the Council in the capacity in which he so served. 5

DIRECTOR AND ASSOCIATE DIRECTOR.

Director and
Associate
Director.

5. There shall be a Director and an Associate Director of the Council to be appointed by the Governor in Council to hold office during pleasure.

REMUNERATION AND ALLOWANCES.

Remuneration
and
allowances.

6. (1) The Chairman, Vice-Chairman, Director and 10
Associate Director may be paid such salary or other amount by way of remuneration, and the members of the Council appointed under subsection (2) of section 4 may be paid such allowance for each day while in attendance at meetings of the Council, as is fixed by the Governor in Council. 15

Travelling
and living
expenses.

(2) The Director and Associate Director and the members of the Council may be paid reasonable travelling and living expenses incurred by them while absent from their ordinary place of residence in the course of their duties. 20

EMPLOYEES.

Staff.

7. The Council may appoint and pay the remuneration and expenses of the employees and the technical and professional advisers necessary for the proper conduct of its activities.

OBJECTS AND POWERS OF THE COUNCIL.

Objects and
powers.

8. (1) The objects of the Council are to foster and 25
promote the study and enjoyment of, and the production of works in, the arts, humanities and social sciences, and, in particular, but without limiting the generality of the foregoing, the Council may, in furtherance of its objects,

(a) assist, co-operate with and enlist the aid of organiza- 30
tions, the objects of which are similar to any of the objects of the Council;

(b) provide, through appropriate organizations or other-
wise, for grants, scholarships or loans to persons in
Canada for study or research in the arts, humanities 35
or social sciences in Canada or elsewhere or to persons
in other countries for study or research in such fields
in Canada;

- (c) make awards to persons in Canada for outstanding accomplishment in the arts, humanities or social sciences;
- (d) arrange for and sponsor exhibitions, performances and publications of works in the arts, humanities or social sciences; 5
- (e) exchange with other countries or organizations or persons therein knowledge and information respecting the arts, humanities and social sciences; and
- (f) arrange for representation and interpretation of Canadian arts, humanities and social sciences in other countries. 10

Council to act in the relation to U.N.E.S.C.O.

(2) The Governor in Council may assign to the Council such functions and duties in relation to the United Nations Educational, Scientific and Cultural Organization as he considers desirable. 15

University grants.

9. The Council may, in furtherance of its objects, make grants to universities and similar institutions of higher learning by way of capital assistance in respect of building construction projects. 20

By-laws.

10. The Council may make by-laws regulating its proceedings and generally for the conduct and management of its activities, including the appointment of honorary officers and of advisory committees.

Meetings of Council.

11. The Council shall meet at least three times a year in the City of Ottawa on such days as are fixed by the Council and at such other times and places as the Council deems necessary. 25

Pension fund.

12. The Director and Associate Director and the employees of the Council shall be deemed to be employed in the Public Service for the purposes of the *Public Service Superannuation Act*, and the Council shall be deemed to be a Public Service Corporation for the purposes of section 23 of that Act. 30

Not agent of Her Majesty.

13. The Council is not an agent of Her Majesty, and except as provided in section 12, the members and employees and the Director and Associate Director of the Council are not part of the public service. 35

FINANCIAL PROVISIONS.

Endowment Fund.

14. The Minister of Finance may, out of the Consolidated Revenue Fund, pay to the Council the sum of fifty million dollars, which shall constitute an Endowment Fund for the purposes of this Act. 40

Advances.

15. The Minister of Finance may, during the first year after the coming into force of this Act, advance to the Council, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate one hundred thousand dollars, upon such terms and conditions as to interest, terms of repayment and otherwise as are approved by the Governor in Council. 5

Expenditures.

16. Any expenditure made for any of the purposes of this Act, except section 9, may be paid out of

- (a) the return on investments made out of the Endowment Fund; 10
- (b) the amount advanced to the Council under section 15; or
- (c) money, securities or other property received by the Council by gift, bequest or otherwise, if available for such purpose. 15

University
Capital
Grants
Fund.

17. (1) The Council shall establish a fund to be called the University Capital Grants Fund, to which shall be credited the sum of fifty million dollars, which shall be paid to the Council by the Minister of Finance out of the Consolidated Revenue Fund. 20

Capital
assistance to
universities.

(2) Grants made by the Council under section 9 may be paid out of the University Capital Grants Fund, but shall not exceed

- (a) in the case of any particular project, one-half of the total expenditures made in respect of the project; and 25
- (b) in any province, an amount that is in the same proportion to the aggregate of the amounts credited to the University Capital Grants Fund as the population of the province, according to the latest census, is to the aggregate population, according to such census, of those provinces in which there is a university or other similar institution of higher learning. 30

Investments.

(3) Investments out of money standing to the credit of the University Capital Grants Fund may be made only in bonds or other securities of or guaranteed by the Government of Canada. 35

Investment
Committee.

18. (1) There shall be an Investment Committee consisting of the Chairman of the Council, a member of the Council designated by the Council and three other persons appointed by the Governor in Council. 40

Duties.

(2) The Investment Committee shall aid and advise the Council in making, managing and disposing of investments under this Act. 45

Remuneration
and
expenses.

(3) The members of the Investment Committee appointed by the Governor in Council may be paid for their services such remuneration and expenses as are fixed by the Governor in Council.

Property.

19. (1) The Council may, for the purposes of this Act, acquire, hold, manage and dispose of real and personal property, and, subject to any other provision of this Act relating thereto and on the advice of the Investment Committee, may invest in any manner it sees fit any money standing to the credit of the Endowment Fund or the University Capital Grants Fund or any money received by the Council by gift, bequest or otherwise, and may hold, manage and dispose of any such investment. 5

Proceeds of investments.

(2) The proceeds of the sale or other disposition of any investment made out of the Endowment Fund or the University Capital Grants Fund shall be credited to the fund out of which the investment was made. 10

Donations.

20. The Council may acquire money, securities or other property by gift, bequest or otherwise and may, notwithstanding anything in this Act, expend, administer or dispose of any such money, securities or other property not forming part of the Endowment Fund or the University Capital Grants Fund, subject to the terms, if any, upon which such money, securities or other property was given, bequeathed or otherwise made available to the Council. 15 20

Council charitable organization.

21. The Council shall be deemed to be a charitable organization in Canada

(a) as described in paragraph (e) of subsection (1) of section 62 of the *Income Tax Act*, for the purposes of that Act, and 25

(b) as described in paragraph (d) of subsection (1) of section 7 of the *Dominion Succession Duty Act*, for the purposes of that Act.

AUDIT.

Audit.

22. The accounts and financial transactions of the Council shall be audited annually by the Auditor General, and a report of the audit shall be made to the Council and to the member of the Queen's Privy Council for Canada designated under section 23. 30

REPORT TO PARLIAMENT.

Report to Parliament.

23. The Chairman of the Council shall, within three months after the termination of each fiscal year, submit to the member of the Queen's Privy Council for Canada designated by the Governor in Council for the purpose a report of all proceedings under this Act for that fiscal year, including the financial statements of the Council, and the 35 40

Auditor General's report thereon, and the member so designated shall cause such reports to be laid before Parliament within fifteen days after the receipt thereof or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that Parliament is sitting.

5

any money received by the Council or the University otherwise, and may hold, manage and dispose of the same as it may see fit.

19. The proceeds of the sale of the deposit of any 19 investment made out of the Endowment fund or the University Capital Fund shall be credited to the account of which the investment was made.

20. The Council may acquire, receive or other property of any kind or otherwise and they, together with anything in this Act, express, implied or deemed, shall have full power to acquire, receive or dispose of any such property, real or personal, and forming part of the University fund or the University Capital Fund, subject to the terms, if any, upon which such property, real or personal, was given or bequeathed or otherwise made available to the Council.

21. The Council shall be deemed to be a charitable organization in Canada.
(a) as described in paragraph (c) of subsection (1) of section 53 of the Income Tax Act, for the purposes of 26 that Act, and
(b) as described in paragraph (f) of subsection (1) of section 7 of the Dominion Inheritance Duty Act, for the purposes of that Act.

22. The accounts and financial transactions of the 22 Council shall be subject annually to the Auditor General, and a report of the audit shall be made to the Council and to the members of the Queen's Privy Council for Canada designated under section 21.

Report to Parliament.

23. The Chairman of the Council shall, within three 23 months after the termination of each fiscal year, submit to the members of the Queen's Privy Council for Canada designated by the Governor in Council for the purpose a report of all proceedings under this Act for that fiscal year, including the financial statements of the Council, and the 23

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to amend the Indian Act.

First reading, February 11, 1957.

MR. HARKNESS.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5th Session, 22nd Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to amend the Indian Act.

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

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

Sections not
applicable.

1. The *Indian Act* is amended by inserting therein, immediately after section 12 thereof, the following section: 5
“**12.A.** The provisions of sections 9, 10, 11 and 12 shall not apply so as to remove from Indian status any person who was a recognized, or *de facto*, member of a band, or who was on the band list, on or before the 20th June, 1951.”

Coming
into force.

2. Section one of this Act shall be deemed to have come 10
into force on the 20th June, 1951.

THE HOUSE OF COMMONS OF CANADA

THE HOUSE OF COMMONS OF CANADA

BILL 138.

EXPLANATORY NOTE.

The purpose of this Bill is to prevent expulsions from reserves of persons who have had Indian status for many years.

THE HOUSE OF COMMONS OF CANADA

Mr. [Name]

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 138.

An Act to amend the Canada Elections Act.
(Ballot Papers.)

First reading, February 15, 1957.

MR. THOMAS.

THE HOUSE OF COMMONS OF CANADA.

BILL 138.

An Act to amend the Canada Elections Act.
(Ballot Papers.)

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

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

1. Subsection (1) of section 28 of the *Canada Elections Act* is repealed and the following substituted therefor: 5

Ballot
papers and
their form.

“28. (1) All ballots shall be of the same description and as nearly alike as possible; the ballot of each elector shall be a printed paper, in this Act called a ballot paper, on which the names, addresses, occupations, political affiliations or interests of the candidates alphabetically arranged in the order of their surnames, shall, subject as hereafter in this section provided, be printed exactly as such names, addresses, and occupations are set out in the heading of the nomination papers; each ballot paper shall have a counterfoil and a stub, and there shall be a line of perforations between the ballot paper and the counterfoil and between the counterfoil and the stub, the whole as in Form No. 35. 10 15

Written
direction
of leaders.

The name of the political party or interest represented by a candidate shall be shown in the manner required by the written direction, if any, of the recognized leader of such party, which shall be filed with the Returning Officer before five o'clock in the afternoon of nomination day: Provided that where the recognized leader of the political party or interest represented by a candidate does not file a written direction the name of that party shall be shown in the manner in which it appears on the nomination paper of the candidate.” 20 25

Proviso.

EXPLANATORY NOTE.

The purpose of this Bill is to provide for the appearance of the political affiliations or interests of the candidates on the ballot papers.

1. The changes in subsection (1) of section 28 consist in the insertion therein of the words "political affiliations or interests", underlined on the opposite page and in the addition thereto of the new paragraph indicated by a vertical line.

THOMAS JOHN THOMAS
OF BANK ST. OTTAWA
KENTON

Form
amended.

2. The "*Front*" of Form No. 35 is repealed and the following substituted therefor:

"FORM NO. 35.

FORM OF BALLOT PAPER. (Sec. 28.)

Front

BROWN, WILLIAM R.,
636 POWER ST., OTTAWA,
BARRISTER.
(POLITICAL AFFILIATION.)

HAMON, FRANK ARTHUR,
R.R. NO. 3, WESTBORO,
FARMER.
(POLITICAL AFFILIATION.)

O'NEIL, JOSEPH,
EASTVIEW,
GENTLEMAN.
(POLITICAL AFFILIATION.)

SMITH, JOHN THOMAS,
239 BANK ST., OTTAWA,
MERCHANT.
(POLITICAL AFFILIATION.)

2. The words "(Political affiliation)" are added to Form No. 35. This amendment is consequential.

THE HOUSE OF COMMONS OF CANADA.

BILL 157.

HOUSE COPY

An Act to amend the Trade-Tax Act.

Enacted in the 22nd year of the reign of Her Majesty Queen Elizabeth II.

First Reading

Second Reading

In Committee of the Whole

Report of the Committee

Third Reading

1952

Printed and Published by the Queen's Printer, Ottawa.

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Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 157.

HOUSE COPY

An Act to amend the Prairie Farm Assistance Act.

First reading, February 20, 1957.

<i>First Reading</i>	195
<i>Second Reading</i>	195
<i>In Committee of the whole and reported</i> }	195
<i>Third Reading and passed</i> }	195

*Clerk Assistant
House of Commons*

THE MINISTER OF AGRICULTURE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 157.

An Act to amend the Prairie Farm Assistance Act.

R.S. c. 213;
1952-53, c. 46;
1955, c. 56.

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

1955, c. 56,
s. 2.

1. (1) Paragraphs (b), (c) and (d) of subsection (2) of section 3 of the *Prairie Farm Assistance Act* are repealed and the following substituted therefor: 5

“(b) if the average yield of wheat in the township is found by the Board to be more than five and not more than eight bushels per acre, the award shall be two dollars per acre; 10

(c) if the average yield of wheat in the township is found by the Board to be more than three and not more than five bushels per acre, the award shall be three dollars per acre;

(d) if the average yield of wheat in the township is found by the Board to be not more than three bushels per acre, the award shall be four dollars per acre; and 15

(e) if the cultivated land in an area of not less than one-sixth of a township could not be seeded or summer fallowed in the year of award owing to natural causes beyond the control of the farmers of such land, the award with respect to such area shall be four dollars per acre.” 20

(2) Subsections (4) and (5) of section 3 of the said Act are repealed and the following substituted therefor: 25

Number of
acres for
which award
may be made.

“(4) The number of acres for which an award may be made under paragraph (a), (b), (c), (d) or (e) of subsection (2) shall not exceed a number that bears the same proportion to two hundred as the number of acres of cultivated land of the farmer in the township in respect of which the award is made bears to the total number of acres of the cultivated lands of the farmer in the townships that are determined by the Board to be eligible for an award. 30

EXPLANATORY NOTES.

1. (1) The present paragraphs read as follows:

- “(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; and
- (d) if the cultivated land in an area of not less than one-sixth of a township could not be seeded or summer fallowed in the year of award owing to natural causes beyond the control of the farmers of such land, the award with respect to such area shall be *two dollars and fifty cents* per acre.”

The purpose of the proposed amendment is to increase the awards as indicated.

(2) The present subsections (4) and (5) read as follows:

“(4) The number of acres for which an award may be made under paragraph (a), (b) or (c) of subsection (2) shall not exceed a number that bears the same proportion to two hundred as the number of acres of cultivated land of the farmer in the township in respect of which the award is made bears to the total number of acres of the cultivated lands of the farmer in the townships that are determined by the Board to be eligible for an award.

(5) Where not less than one-half of the cultivated land of a farmer that may be included in the computation of an award under subsection (2) is situated in a township in respect of which an award may be made under paragraph (c) of that subsection and the amount that the Minister may award to him under that subsection is less than two hundred dollars, the Minister may, in lieu of that amount, award him the sum of two hundred dollars.”

The proposed amendment is consequential.

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 (2) is situated in a township in respect of which an award may be made under paragraph (c), (d) or (e) of that subsection and the amount that the Minister may award to him under that subsection is less than two hundred dollars, the Minister may, in lieu of that amount, award him the sum of two hundred dollars." 5

1955, c. 56,
s. 3.

2. Paragraphs (a) and (b) of subsection (1) of section 6 of the said Act are repealed and the following substituted 10 therefor:

Blocks
ineligible
for award.

"(a) where a block of contiguous sections of land or any block of settlement or river lots within an eligible township having an area of not less than one-sixth of the township and a side that lies along the boundary of an ineligible area is determined by the Board to have an average yield of more than ten bushels of wheat per acre, such block of land shall be ineligible for award; 15

Blocks
eligible.

"(b) where a block of contiguous sections of land or any block of settlement or river lots within an ineligible township having an area of not less than one-sixth of the township and a side that lies along the boundary of an eligible township is determined by the Board to have an average yield of eight bushels of wheat or less per acre, such block of land shall be eligible for award as though it were a complete township; and" 20 25

Coming into
force.

3. This Act shall come into force on the 1st day of August, 1957.

2. The present paragraphs read as follows:

- “(a) where a *rectangular* block of sections of land or any block of settlement or river lots within an eligible township having an area of not less than one-sixth of the township and a side that lies along the boundary of an ineligible area is determined by the Board to have an average yield of more than ten bushels of wheat per acre, such block of land shall be ineligible for award;
- “(b) where a *rectangular* block of sections of land or any block of settlement or river lots within an ineligible township having an area of not less than one-sixth of the township and a side that lies along the boundary of an eligible township is determined by the Board to have an average yield of eight bushels of wheat or less per acre, such block of land shall be eligible for award as though it were a complete township; and”

The purpose of the proposed amendment is to provide for the inclusion or exclusion of blocks of irregular shape.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 158.

An Act to amend the Municipal Grants Act.

First reading, February 21, 1957.

THE MINISTER OF FINANCE.

THE HOUSE OF COMMONS OF CANADA.

BILL 158.

An Act to amend the Municipal Grants Act.

R.S., c. 182;
1955, c. 49.

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

1. (1) Section 2 of the *Municipal Grants Act* is amended by adding thereto, immediately after paragraph (b) thereof, the following paragraph:

“Effective
rate.”

“(bb) ‘effective rate’, in relation to any real estate tax, means the rate of tax that, in the opinion of the Minister, would be applicable to any federal property in a municipality if that property were taxable property;”

(2) Paragraph (c) of section 2 of the said Act is repealed and the following substituted therefor:

“Federal
property.”

“(c) ‘federal property’ means real property owned by Her Majesty in right of Canada and any building owned and occupied by Her Majesty situated on land that is owned by a person other than Her Majesty and that is not taxable property, but does not, except as provided in this paragraph and in subsection (3) of section 7, include

- (i) real property forming part of an undertaking in respect of the conservation, irrigation, reclamation, rehabilitation or reforestation of land,
- (ii) a park, historical site, monument, museum, public library, art gallery or Indian reserve,
- (iii) an improvement to land or structure that is not a building designed for the shelter of people, plant or movable property,
- (iv) an improvement to land or structure forming part of any defence establishment that, in the opinion of the Minister, is a self-contained defence establishment,

EXPLANATORY NOTES.

The main purpose of the Bill is to increase the grants on federal property up to the full tax equivalent.

1. (1) New. This definition is designed mainly for municipalities where the tax rates vary with the class or location of taxable properties and allows for the application of appropriate rates to the accepted value of federal property depending on its class or location.

(2) Paragraph (c) of section 2 presently reads

"(c) "federal property" means real property owned by Her Majesty in right of Canada but does not, except as provided in subsection (5) of section 6 and subsection (3) of section 7, include. . . ."

Crown owned buildings on leased lands would be included in "federal property," under this amendment.

Subparagraph (iv) is new. It would exclude self contained defence establishments, but, in conjunction with the exception at the end of paragraph (c), it would allow two classes of Crown property in such establishments to qualify for payment, viz,

- (1) land exclusive of improvements, and
- (2) dwellings occupied by federal employees or members of the Canadian Forces.

- (v) real property under the control, management or administration of the National Railways as defined in the *Canadian National-Canadian Pacific Act*, or a corporation, company, commission, board or agency established to perform a function or duty on behalf of the Government of Canada, 5
- (vi) except when otherwise prescribed by the Minister, real property owned by Her Majesty and leased to or occupied by a person from whom, by reason of his interest in or occupation of that real property, a municipal taxing authority may collect real estate tax, or 10
- (vii) the building known as the Houses of Parliament, including the Peace Tower and the Parliamentary Library, and the lands in the City of Ottawa 15 bounded as follows: on the north by the Ottawa River; on the south by Wellington Street; on the east by the centre line of the roadway immediately adjacent to and west of the building known as the East Block and the projection of that line 20 to the Ottawa River and Wellington Street; and on the west by the centre line of the roadway immediately adjacent to and east of the building known as the West Block and the projection of that line to the Ottawa River and Wellington 25 Street;

except any property referred to in subparagraph (i), (ii) or (iv) that is owned by Her Majesty in right of Canada and that is leased to or occupied by a person who is an employee of Her Majesty in right of Canada 30 or a member of the Canadian Forces and used by such person as a domestic establishment;”

(3) Section 2 of the said Act is further amended by adding thereto, immediately after paragraph (d) thereof, the following paragraph: 35

“(dd) ‘municipality’ includes any municipal or other public board, commission, corporation or authority that, in the opinion of the Minister, exercises a function of local government under powers conferred by provincial statute, and that has power to levy a real estate 40 tax;”

2. Section 3 of the said Act is repealed.

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

“5. (1) A grant may, pursuant to this section, be made 45 to a municipality in respect of any federal property in the municipality, not exceeding the amount obtained by applying

“Municipality.”

Calculation of grant.

This exception replaces section 8 of the present Act in part by providing for payments on Crown dwellings situated in conservation projects, parks, historic sites, etc., and in self contained defence establishments.

(3) New. This amendment would permit grants to local taxing authorities which may not be 'municipalities' within the meaning of that term in the province concerned.

2. Section 3 presently reads:

"(2) In this section "service" does not include the provision and maintenance of public roads and sidewalks.

"(3) Class A property includes federal property that accepts from a municipality a service that

(a) the municipality customarily furnishes to real property in the municipality, and

(b) is, in the opinion of the Minister, a material service."

By this amendment, the criterion of "material services" would be discontinued and the municipality, in order to qualify, would not be required to meet any such standard.

3. Section 5 presently reads:

"5. (1) Where the accepted value of the Class A property in a municipality exceeds two per cent of the aggregate of the total assessed value of taxable property and the total accepted value of Class A property in the municipality, a grant in respect of Class A property may be made to the municipality based, as provided in this section, on the amount of such excess.

(a) the effective rate of the real estate tax levied in the municipality in the appropriate tax year,

to

(b) the accepted value of that federal property.

Calculation
of grant
where
separate tax
for school
purposes.

(2) Where, in any municipality, a separate real estate tax is levied for school purposes and the rate of the tax levied for such purposes varies with the support of different religious denominations, in determining the amount of any grant made to the municipality under this section 5

(a) there shall be substituted for the rate referred to in paragraph (a) of subsection (1) the effective rate of the real estate tax levied for purposes other than school purposes, and 10

(b) there shall be included in the amount of the grant an amount not exceeding a fraction of the accepted value of federal property in the municipality, such fraction to be determined as follows: 15

(i) the numerator is the total amount of the real estate tax levied in the appropriate tax year for school purposes, and

(ii) the denominator is the assessed value of all real property in the municipality in respect of which a person may be required by the municipal taxing authority to pay a real estate tax levied for school purposes. 20

Deduction
of certain
amounts
from grant
otherwise
payable.

(3) The Minister may, in determining the amount of any grant to a municipality under this section, deduct from the amount that might otherwise be payable 25

(a) an amount that, in the opinion of the Minister, represents

(i) the value of a service that is customarily furnished by the municipality to real property in the municipality and that Her Majesty does not accept in respect of federal property in the municipality, or 30

(ii) the value of a service customarily furnished by municipalities that is furnished to taxable property in the municipality by Her Majesty; and 35

(b) such other amount as the Minister considers appropriate having regard to the existence of any special circumstances arising out of any heavy concentration of federal property in the municipality. 40

(2) The amount of a grant made pursuant to this section shall not be greater than a fraction of the excess referred to in subsection (1), such fraction to be determined as follows:

- (a) the numerator is the total amount of the real estate tax levied in the appropriate tax year, and
- (b) the denominator is the assessed value of all taxable property in the municipality.

(3) The accepted value of Class A property in respect of which, for any tax year, the municipality may recover or has received taxes from any person shall, in respect of that tax year, be excluded from the total accepted value of Class A property in the municipality in calculating a grant under this section.

(4) The Minister may, in determining the amount of a grant under this section, deduct from the amount that might otherwise be payable an amount that, in his opinion, represents

- (a) the value of a service that is customarily furnished by the municipality to real property in the municipality and that Her Majesty does not accept in respect of Class A property in the municipality, and
- (b) the value of a service customarily furnished by municipalities that is furnished to taxable property in the municipality by Her Majesty."

The formula set out in the present subsection (2) of section 5 has been simplified in the new subsection (1) for use with the great majority of municipalities containing federal property. The 2% minimum contained in the present subsection (1) is no longer applicable.

In the new subsection (2) the formula in the present subsection (2) of section 5 is retained for use only in municipalities in which the school tax rates for separate school supporters vary from the rates for public school supporters, and produces a "weighted average" tax rate for only the school portion of the grant.

Subsection (3) is new in part (see present subsection (4) of section 5). Paragraph (b) of subsection (3) provides for the making of an adjustment in the amount of any grant where special circumstances exist that would otherwise result in an excessive payment.

Where full amount of grant not taken into account.

(4) Where, in preparing its budget for a tax year, a municipality has not, in the opinion of the Minister, taken into account the full amount of any grant that may be made under this section, the Minister may, in determining the amount of that grant, make such adjustment in the rate referred to in paragraph (a) of subsection (1), or in the rate referred to in paragraph (a) of subsection (2) or the denominator referred to in paragraph (b) of subsection (2), as the case may be, as, having regard to the amount of the grant or portion thereof not so taken into account, he considers appropriate.”

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

Grant in respect of property acquired after 1953.

“6. (1) A grant may, pursuant to this section, be made to a municipality in respect of any real property in the municipality (other than federal property) referred to in subparagraph (ii), (iii) or (iv) of paragraph (c) of section 2 that was acquired by Her Majesty in right of Canada after 1953 and that was, immediately prior to such acquisition, taxable property.”

(2) Paragraph (a) of subsection (2) of section 6 of the said Act is repealed and the following substituted therefor:

“(a) in the tax year of the municipality next following that during which the property referred to in subsection (1) was acquired by Her Majesty an amount equal to the total amount of the real estate tax levied in respect of that property for the tax year in which it was so acquired;”

(3) Subsection (3) of section 6 of the said Act is repealed and the following substituted therefor:

Taxes recovered or received to be deducted.

“(3) The amount of real estate taxes that a municipality may recover or has received from any person in respect of any real property referred to in subsection (1) for a tax year shall be deducted by the Minister from a grant made under this section in respect of such property and tax year.”

(4) Subsections (4) and (5) of section 6 of the said Act are repealed and the following substituted therefor:

Application of subsection (1) of section 4.

“(4) In applying subsection (1) of section 4 to this section, the words “federal property” shall be construed as meaning property in respect of which a grant may be made under this section.”

5. Subsection (3) of section 7 of the said Act is repealed and the following substituted therefor:

“Federal property.”

“(3) For the purposes of this section, “federal property” includes any property referred to in subparagraphs (ii), (iii) and (vii) of paragraph (c) of section 2.”

The new subsection (4) continues substantially the provision set out in subsection (3) of the present section 8, which is to be repealed, and which reads as follows:

"8. (3) Where in preparing its budget for any tax year a municipality has not taken into account the amount of a grant that may be paid under this section the denominator of the fraction referred to in subsection (2) shall be the assessed value of all taxable property and the accepted value of the property in respect of which a grant may be made under this section in the municipality."

4. (1) Subsection (1) of section 6 presently reads:—

"A grant may, pursuant to this section, be made to a municipality in respect of *federal property* in the municipality acquired by Her Majesty after the 31st day of December, 1948."

This amendment would make provision to continue transitional grants on the restricted kinds of real property purchased by the Crown which would not qualify for grants under the new section 5.

(2) Paragraph (a) of subsection (2) of section 6 presently reads:

"(2) A grant made pursuant to this section shall not exceed
(a) in the tax year of the municipality next following that during which the *federal property* was acquired by Her Majesty an amount equal to the total amount of the real estate tax levied in respect of that property for the tax year in which it was so acquired;"

(3) Subsection (3) of section 6 presently reads:

"(3) The amount of real estate taxes that a municipality may recover or has received from any person in respect of federal property for a tax year shall be deducted by the Minister from a grant made under this section in respect of such property and tax year;"

(4) Subsections (4) and (5) of section 6 presently read:

"(4) No grant shall be made under this section in respect of any Class A property to any municipality receiving a grant under section 5.

"(5) For the purposes of this section, "federal property" includes any property referred to in subparagraphs (ii) and (iii) of paragraph (c) of section 2."

Subsection (1) of section 4 referred to in the new subsection (4) of section 6 reads:

"Where, in a form prescribed by the Minister, a municipality applies for a grant, the minister may, in his discretion, out of moneys provided by Parliament, make a grant to the municipality in respect of federal property situated therein, but no grant shall be made in an amount exceeding that authorized by this Act."

5. Subsection (3) of section 7 presently reads:

"(3) For the purposes of this section, "federal property" includes any property referred to in subparagraphs (ii), (iii) and (vi) of paragraph (c) of section 2."

The amendment to this subsection is consequential upon the re-lettering of the subparagraphs of paragraph (c) of section 2 (see subclause (2) of clause 1 of this Bill).

6. Section 8 of the said Act is repealed.

7. Sections 9 and 10 of the said Act are repealed and the following substituted therefor:

Grant to
City of
Ottawa in
respect of
property in
section 2(c)
(vii).

"9. A grant may be made to the City of Ottawa in an amount that, in the opinion of the Minister, is a reasonable compensation for the expenses incurred by that City in furnishing services to the property referred to in subparagraph (vii) of paragraph (c) of section 2. 5

Regulations
to provide
other grants.

"10. The Governor in Council may make regulations to provide, out of the moneys provided by Parliament, grants to municipalities, other than cities, towns or villages, in amounts that, in the opinion of the Minister, represent the expenses incurred by such municipalities by reason of the existence within or near their borders of real property forming part of any defence establishment referred to in subparagraph (iv) of paragraph (c) of section 2." 10 15

8. Notwithstanding sections 3, 4 and 6 of this Act, a grant in respect of a municipal tax year commencing before the 1st day of January, 1957, may be made under section 5, 6 or 8 of the *Municipal Grants Act* as in force immediately prior to the coming into force of this Act if application therefor is made prior to the 1st day of October, 1957, but not otherwise, and no grant in respect of such a municipal tax year shall be made under section 5 or 6 of that Act as amended by this Act. 20 25

9. This Act shall be deemed to have come into force on the 1st day of January, 1957.

6. Section 8 presently reads:

"8. (1) A grant may, pursuant to this section be made to a municipality in respect of real property that is

- (a) owned by Her Majesty in right of Canada,
- (b) leased to or occupied by a person who is an employee of Her Majesty in right of Canada or a member of the Canadian Forces, and
- (c) is used by such person as a domestic establishment.

(2) Subject to subsection (3) the amount of a grant made pursuant to this section shall not be greater than a fraction of the accepted value of the property in respect of which a grant may be made under this section, such fraction to be determined as follows:

- (a) the numerator is the total amount of the real estate tax levied in the appropriate tax year, and
- (b) the denominator is the assessed value of all taxable property in the municipality.

(3) Where in preparing its budget for any tax year a municipality has not taken into account the amount of a grant that may be paid under this section the denominator of the fraction referred to in subsection (2) shall be the assessed value of all taxable property and the accepted value of the property in respect of which a grant may be made under this section in the municipality.

(4) The Minister may, in determining the amount of a grant under this section, deduct from the amount that might otherwise be payable an amount that, in his opinion, represents the value of a service that would customarily be furnished by the municipality to the property in respect of which the grant is made and that Her Majesty does not accept in respect of that property.

(5) No grant shall be made under this section in respect of

- (a) property in respect of which a grant has been made under section 5,
- (b) property described in subparagraph (iv) of paragraph (c) of section 2, or
- (c) property in respect of which a real estate tax has been levied on a person described in paragraph (b) of subsection (1).

(6) In applying paragraph (a) of section 2 to this section, the words "federal property" shall be construed as meaning property in respect of which a grant may be made under this section."

Grants under the present section 8 are merged in the main grant provisions of the new section 5.

7. Sections 9 and 10 presently read:

"9. A grant may be made to the City of Ottawa in an amount that, in the opinion of the Minister, is a reasonable compensation for the expenses incurred by that City in furnishing services to the property referred to in subparagraph (vi) of paragraph (c) of section 2.

"10. The Governor in Council may make regulations to provide, out of moneys provided by Parliament, grants to municipalities, other than cities, towns or villages, in amounts that, in the opinion of the Minister, represent the expenses incurred by the municipalities by reason of the existence of *federal property* within or near their borders."

8. New. This would provide a cut-off date for filing applications under section 5, 6, or 8 of the present Act.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 159.

HOUSE COPY

An Act to amend the Canadian Farm Loan Act.

First reading, February 22, 1957.

<i>First Reading</i>	195
<i>Second Reading</i>	195
<i>In Committee of the whole and reported</i> }.....	195
<i>Third Reading and passed</i> }.....	195

*Clerk Assistant
House of Commons.*

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5th Session, 22nd Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 159.

An Act to amend the Canadian Farm Loan Act.

R.S. cc. 36,
309; 1956,
c. 17.

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

1956, c. 17,
s. 5.

Capital
stock.

1. Subsection (1) of section 5 of the *Canadian Farm Loan Act* is repealed and the following substituted therefor:

“5. (1) The authorized capital of the Board is four million dollars divided into forty thousand shares of the par value of one hundred dollars each.”

5

THE HOUSE OF COMMONS OF CANADA

BILL 100

EXPLANATORY NOTES.

The present subsection reads as follows:

"5. (1) The authorized capital of the Board is *three* million dollars divided into *thirty* thousand shares of the par value of one hundred dollars each."

The purpose of the proposed amendment is to increase the authorized capital of the Board from \$3,000,000 to \$4,000,000.

The Minister of Justice

160.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 160.

An Act to amend the Exchequer Court Act.

First reading, February 22, 1957.

THE MINISTER OF JUSTICE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5th Session, 22nd Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 160.

An Act to amend the Exchequer Court Act.

R.S. c. 98;
1952-53, c. 30.

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

1. Subsection (1) of section 12 of the *Exchequer Court Act* is repealed and the following substituted therefor: 5

“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, to hold office during pleasure; the Registrar shall keep an office at the City of Ottawa, shall reside at the City of Ottawa or within five miles thereof, and shall be paid a salary to be fixed by the Governor in Council.” 10

Registrar,
tenure of
office and
salary.

THE HOUSE OF COMMONS OF CANADA.

EXPLANATORY NOTE.

The present subsection (1) of section 12 reads as follows:

"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 seven thousand five hundred dollars per annum*, as the Governor in Council may fix."

The purpose of the proposed amendment is to remove the limitation of \$7,500 on the salary of the Registrar, and to provide that he may reside within five miles of the City of Ottawa.

REPRINT.

161.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 161.

An Act to amend the Department of Northern Affairs
and National Resources Act.

First reading, February 22, 1957.

THE MINISTER OF NORTHERN AFFAIRS
AND NATIONAL RESOURCES

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

87110

5th Session, 22nd Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 161.

An Act to amend the Department of Northern Affairs
and National Resources Act.

1953-54, c. 4.

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

1. Paragraph (g) of section 5 of the *Department of
Northern Affairs and National Resources Act* is repealed and 5
the following substituted therefor:

“(g) the fauna and flora of Canada, and anthropology,
archaeology and ethnology in Canada; and”

2. Section 9 of the said Act is repealed and the following 10
substituted therefor:

National
Museums.

“9. The Minister shall establish and maintain 10
(a) a national museum, to be known as the Canadian
Museum of Natural History, relating to geology,
mineralogy, palaeontology, zoology and botany, and, 15
generally, the natural resources of Canada; and
(b) a national museum, to be known as the Canadian
Museum of Human History, relating to anthropology,
archaeology, ethnology and other matters pertaining
to the history and development of man in Canada.”

EXPLANATORY NOTES.

The purpose of this Bill is to provide for the establishment of two national museums as indicated in the proposed new section.

1. The present paragraph reads as follows:

“(g) the archaeology, ethnology and fauna and flora of Canada; and”

The amendment merely adds “anthropology” in order to be consistent with the proposed new section 9.

2. The present section 9 reads as follows:

“9. The Minister has the control, management and administration of the National Museum of Canada, and shall collect, classify and arrange for exhibition in the Museum of such specimens as are necessary to afford complete and exact knowledge of the geology, mineralogy, palaeontology, archaeology, ethnology and fauna and flora of Canada.”

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 178.

An Act to amend the Merchant Seamen Compensation Act.

First reading, February 25, 1957.

THE MINISTER OF LABOUR.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
 QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
 OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 178.

An Act to amend the Merchant Seamen Compensation Act.

R.S., c. 178,
1952-53, c. 16.

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

1952-53,
c. 16, s. 9.

1. (1) Paragraphs (d), (e) and (f) of subsection (1) of section 30 of the *Merchant Seamen Compensation Act* 5 are repealed and the following substituted therefor:

“(d) where the widow or invalid husband is the sole dependant, a monthly payment of seventy-five dollars;

(e) where the dependants are a widow or an invalid husband and one or more children, a monthly payment 10 of seventy-five dollars with an additional monthly payment of twenty-five dollars to be increased upon the death of the widow or invalid husband to thirty-five dollars for each child under the age of eighteen years;

(f) where the dependants are children only, a monthly 15 payment of thirty-five dollars to each child under the age of eighteen years; and”

(2) Subsection (3) of section 30 of the said Act is repealed and the following substituted therefor:

“(3) In addition to any other compensation provided 20 for, the widow or, where the seaman leaves no widow, the foster-mother, as described in subsection (2), is entitled to a lump sum of two hundred dollars.”

(3) Subsection (6) of section 30 of the said Act is repealed and the following substituted therefor: 25

“(6) Compensation is payable to an invalid child without regard to the age of such child, and payments to such child shall continue until the child ceases to be an invalid.”

(4) Subsection (9) of section 30 of the said Act is repealed and the following substituted therefor: 30

“(9) Exclusive of the expenses of burial of the seaman and the lump sum of two hundred dollars referred to in

EXPLANATORY NOTES.

The purpose of the Bill is to revise the rates of compensation payable to disabled seamen and dependants of deceased seamen under the *Merchant Seamen Compensation Act*.

1. (1) Paragraphs (d), (e) and (f) of subsection (1) of section 30 of the Act now read

"(d) where the widow or an invalid husband is the sole dependant, a monthly payment of *fifty* dollars;

(e) where the dependants are a widow or an invalid husband and one or more children, a monthly payment of *fifty* dollars with an additional monthly payment of *fifteen* dollars to be increased upon the death of the widow or invalid husband to *twenty-five* dollars for each child under the age of eighteen years;

(f) where the dependants are children only, a monthly payment of *twenty-five* dollars to each child under the age of eighteen years; and"

The purpose of this amendment is to provide for an increase in the benefits payable to the dependants of a deceased seaman.

(2) Subsection (3) of section 30 of the Act now reads

"(3) In addition to any other compensation provided for, the widow or, where the seaman leaves no widow, the foster-mother, as described in subsection (2), is entitled to a lump sum of *one hundred* dollars."

By subclause (2) the lump sum payable to a widow or a foster-mother of the child of a deceased seaman will be raised from one hundred to two hundred dollars.

(3) Subsection (6) of section 30 of the Act now reads

"(6) Compensation is payable to an invalid child without regard to the age of such child, and payments to such child shall continue so long as in the opinion of the Board it might reasonably have been expected that the seaman, had he lived, would have continued to contribute to the support of such child."

Formerly, the Board had to decide how long compensation would be paid to an invalid child. The proposed subsection (6) provides that compensation in all cases will be paid to an invalid child until he ceases to be an invalid.

(4) Subsection (9) of section 30 of the Act now reads

"(9) Exclusive of the expenses of burial of the seaman and the lump sum of *one hundred* dollars referred to in subsection (3), the compensation payable as provided by subsection (1) shall not in any case exceed *sixty-six and two-thirds*

subsection (3), the compensation payable as provided by subsection (1) shall not in any case exceed seventy-five per cent of the average earnings of the seaman mentioned in section 33, and if the compensation payable under that subsection would in any case exceed that percentage it shall be reduced accordingly, and where several persons are entitled to monthly payments the payments shall be reduced proportionately; but the minimum compensation shall be

(a) where the widow or an invalid husband is the sole dependant, a monthly payment of seventy-five dollars, or if the seaman's average earnings are less than seventy-five dollars per month, the amount of such earnings, and

(b) where the dependants are a widow or an invalid husband and one or more children, a monthly payment of one hundred dollars for the widow or invalid husband and one child irrespective of the amount of the seaman's earnings, with a further monthly payment of twenty-five dollars for each additional child unless the total monthly compensation exceeds the seaman's average earnings in which case the compensation shall be a sum equal to such earnings or one hundred dollars, whichever is the greater, the share for each child entitled to compensation being reduced proportionately." 25

2. Section 33 of the said Act is repealed and the following substituted therefor:

Permanent
total
disability.

"33. Where permanent total disability results from the injury the amount of the compensation shall be a 30 weekly payment during the life of the seaman equal to seventy-five per cent of his average weekly earnings during the previous twelve months if he has been so long employed, but if not then for the period during which he has been in the employment of his employer." 35

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

Permanent
partial
disability.

"34. (1) Where permanent partial disability results from the injury the impairment of earning capacity of 40 the seaman shall be estimated from the nature and degree of the injury, and the compensation shall be a weekly payment during the lifetime of the seaman in the same proportion to the weekly payment payable under section 33, as the impairment of earning capacity is to total earning 45 capacity.

(2) Where the Board deems it more equitable, the Board may award compensation for permanent partial disability having regard to the difference between the

per cent of the average earnings of the seaman mentioned in section 33, and if the compensation payable under that subsection would in any case exceed that percentage it shall be reduced accordingly, and where several persons are entitled to monthly payments the payments shall be reduced proportionately; but the minimum compensation shall be

- (a) where the widow or an invalid husband is the sole dependant, a monthly payment of *fifty dollars*, or if the seaman's average earnings are less than *fifty dollars* per month, the amount of such earnings, and
- (b) where the dependants are a widow or an invalid husband and one or more children, a monthly payment of *sixty-five dollars* for the widow or invalid husband and one child irrespective of the amount of the seaman's earnings, with a further monthly payment of *fifteen dollars* for each additional child unless the total monthly compensation exceeds the seaman's average earnings in which case the compensation shall be a sum equal to such earnings or *sixty-five dollars*, whichever is the greater, the share for each child entitled to compensation being reduced proportionately."

The proposed amendment is made necessary because of the changes in subsection (1) of section 30, and raises the percentage rate of earnings to the rate proposed in section 33.

2. Section 33 of the Act now reads

"33. Where permanent total disability results from the injury the amount of the compensation shall be a weekly payment during the life of the seaman equal to *sixty-six and two-thirds* per cent of his average weekly earnings during the previous twelve months if he has been so long employed, but if not then for the period during which he has been in the employment of his employer."

The purpose of this amendment is to provide for an increase in the benefits payable to seamen who have suffered permanent total disability by increasing the percentage rate of earnings to be used in determining compensation from *sixty-six and two-thirds* per cent to *seventy-five* per cent.

3. Section 34 of the Act now reads

"34. (1) Where a permanent partial disability results from the injury the compensation shall be a weekly payment of *sixty-six and two-thirds* per cent of the difference between the average weekly earnings of the seaman during the twelve months preceding the accident and the average amount that he is earning or is able to earn in some suitable employment or business after the accident and the compensation is payable during the lifetime of the seaman.

(2) Where the impairment of the earning capacity of the seaman does not exceed ten per cent of his earning capacity instead of such weekly payment the Board shall, unless the Board is of opinion it would not be to the advantage of the seaman to do so, direct that such lump sum as may be deemed to be the equivalent of it shall be paid to the seaman.

average weekly earnings of the seaman before the accident and the average amount that he is earning or is able to earn in some suitable employment or business after the accident, and the compensation may be a weekly payment of seventy-five per cent of such difference, and regard shall be had to the seaman's fitness to continue the employment in which he was injured or to adapt himself to some other suitable occupation. 5

(3) The Board may compile a rating schedule of percentages of impairment of earning capacity for specified injuries or mutilations that may be used as a guide in determining the compensation payable in permanent partial disability cases. 10

(4) Notwithstanding subsections (1) and (2) where the impairment of earning capacity of the seaman does not exceed ten per cent of his earning capacity instead of such weekly payment, the Board may, unless the Board is of the opinion that it would not be to the advantage of the seaman to do so, fix an amount to be paid to the seaman as full compensation therefor and pay him the amount either in one sum or in periodical payments as the Board may direct. 20

4. Section 36 of the said Act is repealed and the following substituted therefor:

Temporary partial disability.

"36. Where temporary partial disability results from the injury the compensation shall be the same as that prescribed by section 34, but is payable only so long as the disability lasts and subsection (4) of that section applies." 25

1952-53, c. 16, s. 11.

5. Subsection (1) of section 38 of the said Act is repealed and the following substituted therefor: 30

Compensation of average earnings.

"38. (1) Average earnings shall be computed in such a manner as is best calculated to give the rate per week or month at which the seaman was remunerated but not so as in any case to exceed the rate of four thousand five hundred dollars per annum." 35

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

all right and shall effect... disability having regard to the difference between the

(3) Where the Board deems it just, the impairment of earning capacity may be estimated from the nature of the injury, having always in view the seaman's fitness to continue the employment in which he was injured or to adapt himself to some other suitable occupation."

The purpose of this amendment is to provide for an increase in the benefits payable to seamen who have suffered permanent partial disability by increasing the percentage rate of earnings to be used in determining compensation from sixty-six and two-thirds per cent to seventy-five per cent, and to empower the Board to compile a rating schedule of percentages of impairment of earning capacity for specified injuries or mutilations in permanent partial disability cases.

4. Section 36 of the Act now reads

"36. Where temporary partial disability results from the injury the compensation shall be the same as that prescribed by section 34, but is payable only so long as the disability lasts and subsection (2) of that section applies."

The amendment to this section is made necessary because of the changes in section 34.

5. Subsection (1) of section 38 of the Act now reads

"38. (1) Average earnings shall be computed in such a manner as is best calculated to give the rate per week or month at which the seaman was remunerated but not so as in any case to exceed the rate of *three thousand six hundred dollars per annum.*"

Clause 5 would raise the ceiling on earnings for the purpose of the Act from three thousand six hundred dollars per annum to four thousand five hundred dollars per annum.

Mr. McClelland,
(Mount Pleasant)

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 179.

An Act to amend The Canadian Wheat Board Act.
(Flax and Rye).

First reading, February 27, 1957.

Mr. McCULLOUGH,
(Moose Mountain).

THE HOUSE OF COMMONS OF CANADA.

BILL 179.

An Act to amend the Canadian Wheat Board Act.
(Flax and Rye).

R. S., c. 44;
1952-53, c. 14.

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

1. The *Canadian Wheat Board Act* is amended by inserting therein immediately after Part V the following:

5

“PART VA.

FLAX AND RYE.

Extension of
Parts III and
IV to flax and
rye.

Modifica-
tions.

35A. (1) The Governor in Council may by regulation extend the application of Part III or of Part IV or of both Parts III and IV to flax or rye or to both flax and rye.

(2) Where the Governor in Council has extended the application of any Part under subsection (1), the provisions of the said Part shall be deemed to be re-enacted in this Part subject to the following:

- (a) the word “flax ” or “rye”, as the case may be, shall be substituted for the word “wheat”;
- (b) the expression “flax products” or “rye products”, as the case may be, shall be substituted for the expression “wheat products”;
- (c) the sum certain per bushel to be fixed by the Governor in Council shall be fixed in the case of flax in respect of the grade No. 2 Canada Western and in the case of rye in respect of the grade No. 3 Canada Western, and in both cases basis in store Fort William or Port Arthur;
- (d) each pool period for the purposes of Part III shall be a crop year as designated by the Governor in Council;

25

Explanatory Note.

The purpose of this bill is to bring flax and rye within the provisions of the *Canadian Wheat Board Act* and thus eliminate speculation with respect to these grains.

- (e) section 24, the portion of paragraph (b) of subsection (1) of section 25 following the word "thereof" in line ten, section 30 and paragraph (b) of subsection (2) of section 31 are not applicable; and
- (f) such other modifications as the circumstances may require.

When extension to come into force.

(3) An extension of the application of Part III shall come into force only at the beginning of a crop year.

Definitions. "Flax product."

(4) For the purposes of this section

(a) "flax product" means any substance produced by processing or manufacturing flax, alone or together with any other material or substance, designated by the Governor in Council by regulation as a flax product for the purposes of this Part; and

"Rye product."

(b) "rye product" means any substance produced by processing or manufacturing rye, alone or together with any other material or substance, designated by the Governor in Council by regulation as a rye product for the purposes of this Part."

Fifth Session, Twenty-Second Parliament, 5 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 180.

An Act to Implement a Convention Between Canada and the United States of America for the Protection, Preservation and Extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on the 26th day of May, 1930, and a Protocol thereto signed at Ottawa on the 28th day of December, 1956.

First reading, February 27, 1957.

THE MINISTER OF FISHERIES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 180.

An Act to Implement a Convention Between Canada and the United States of America for the Protection, Preservation and Extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on the 26th day of May, 1930, and a Protocol thereto signed at Ottawa on the 28th day of December, 1956.

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

SHORT TITLE.

Short title. **1.** This Act may be cited as the *Pacific Salmon Fisheries Convention Act*. 5

INTERPRETATION.

Definitions.

“Commission.”

“Convention.”

“Convention waters.”
“Fishing vessel.”

“Minister.”
“Pink salmon.”

2. In this Act,

- (a) “Commission” means the International Pacific Salmon Fisheries Commission established under the Convention;
- (b) “Convention” means the Convention between Canada and the United States of America for the Protection, Preservation and Extension of the Sockeye Salmon Fisheries in the Fraser River System and the Protocol thereto set out in the Schedule; 10
- (c) “convention waters” means the waters defined in Article I of the Convention;
- (d) “fishing vessel” means any vessel used in or outfitted for
- (i) catching or processing fish, or
 - (ii) transporting fish from fishing grounds; 20
- (e) “Minister” means the Minister of Fisheries;
- (f) “pink salmon” means the species known as *Oncorhynchus gorbuscha*;

EXPLANATORY NOTE.

The purpose of the Bill is to revise the existing implementing legislation passed in 1930 to carry out Canada's obligations under the Convention between Canada and the United States of America for the preservation and extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on the 26th day of May, 1930. The Convention, which initially covered only sockeye salmon in the Fraser River-Juan de Fuca Strait area, was amended by a Protocol signed at Ottawa on the 28th day of December, 1956, to include also pink salmon in the same area. This necessitates the amendment of the Sockeye Salmon Fisheries Convention Act, the revision of which takes the form of more recent implementing legislation for international fishery conventions to which Canada is a party.

"Protection officer."

- (g) "protection officer" means
 (i) a fishery officer within the meaning of the *Fisheries Act*, or
 (ii) any other person authorized by the Minister to enforce this Act; and
- (h) "sockeye salmon" means the species of fish known as *Oncorhynchus nerka*.

"Sockeye salmon."

GENERAL.

Convention approved.

3. The Convention is hereby approved and confirmed.

Regulations.

4. The Governor in Council may make regulations for carrying out and giving effect to the provisions of the Convention, the orders and regulations adopted by the Commission under the authority thereof, and any other thing done by the Commission thereunder.

OFFENCE AND PENALTY.

Offence and penalty.

5. Every person who violates a regulation made under this Act is guilty of an offence against this Act and is liable upon summary conviction to a fine not exceeding one thousand dollars, or to imprisonment for a term not exceeding one year, or to both such fine and such imprisonment.

SEIZURE, ARREST AND FORFEITURE.

Seizures.

6. (1) A protection officer may, anywhere in the convention waters except the territorial waters of the United States, seize

(a) any fishing vessel belonging to or operated by a citizen, national or resident of Canada by means of or in relation to which vessel he suspects on reasonable grounds that an offence against this Act was committed:

(b) any fishing vessel belonging to or operated by a citizen, national or resident of the United States by means of or in relation to which vessel he suspects on reasonable grounds that an offence against this Act was committed in the territorial waters of Canada;

(c) any goods aboard a fishing vessel described in paragraph (a) or (b), including fish, tackle, rigging, apparel, furniture, stores and cargo; or

(d) a fishing vessel described in paragraph (a) or (b) and any of the goods mentioned in paragraph (c).

Arrests.

(2) A protection officer may, anywhere in the convention waters except the territorial waters of the United States, arrest without warrant,

- (a) any citizen, national or resident of Canada whom he on reasonable grounds suspects of having committed an offence against this Act; or
- (b) any citizen, national or resident of the United States whom he on reasonable grounds suspects of having committed an offence against this Act in the territorial waters of Canada. 5

Custody of seized vessels, etc.

(3) Subject to this section, the fishing vessel and goods seized under subsection (1) shall be retained in the custody of the protection officer making the seizure or shall be delivered into the custody of such person as the Minister may direct. 10

Perishable goods.

(4) Where fish or other perishable articles are seized under subsection (1) the protection officer or other person having the custody thereof may sell them, and the proceeds of the sale shall be paid to the Receiver General of Canada or shall be deposited in a chartered bank to the credit of the Receiver General of Canada. 15

Forfeiture.

7. (1) Where a person is convicted of an offence against this Act, the convicting court or judge may, in addition to any other penalty imposed, order that 20

- (a) any fishing vessel seized under section 6 by means of or in relation to which the offence was committed,
- (b) any goods aboard the fishing vessel, including fish, tackle, rigging, apparel, furniture, stores and cargo, or, if any of the goods have been sold under subsection (4) of section 6, the proceeds thereof, or 25
- (c) the fishing vessel and any of the goods mentioned in paragraph (b), or the proceeds thereof, 30

be forfeited, and upon such order being made the fishing vessel, goods or proceeds so ordered to be forfeited are forfeited to Her Majesty in right of Canada.

Re-delivery pending proceedings.

(2) Where a fishing vessel or goods have been seized under section 6 and proceedings in respect of the offence have been instituted, the court or judge may, with the consent of the protection officer who made the seizure, order re-delivery thereof to the accused upon security by bond, with two sureties, in an amount and form satisfactory to the Minister, being given to Her Majesty. 35

Return if no proceedings instituted.

(3) Any fishing vessel or goods seized under section 6 or the proceeds realized from a sale thereof under subsection (4) of that section shall be returned or paid to the person from whom the fishing vessel or goods were taken if the Minister decides not to institute a prosecution in respect of the offence, and in any event shall be so returned or paid upon the expiration of three months from the day of seizure unless before that time proceedings in respect of the offence are instituted. 40 45

(f) Where proceedings in respect of an offence against this Act have been instituted and a fishing vessel or goods are at the final conclusion of the proceedings ordered to be forfeited they may be disposed of as the Minister directs.

(g) Where a fishing vessel or goods have been seized under section 27 and proceedings in respect of the offence have been instituted, but the fishing vessel or goods in any proceedings ordered to be forfeited, they shall be returned to the person to whom they belong or to the person from whom they were taken, unless there has been a conviction and a fine imposed in which case the fishing vessel or goods may be detained until the fine is paid, or the fishing vessel and the goods may be sold under section 28 in satisfaction of the fine, or the proceeds realized from a sale of any of the goods under subsection (f) of section 28 may be applied in payment of the fine.

29. (1) Wherever a protection officer suspects on reasonable grounds that any provision of the Convention or any order or regulation made thereunder has been violated anywhere in territorial waters except the territorial waters of Canada or the United States, he may, in accordance with the provisions of the Convention, anywhere in the territorial waters of the United States, arrest and detain

(a) any fishing vessel belonging to or operated by a national or inhabitant of the United States by means of or in relation to which he suspects an offence on grounds that the violation was committed;

(b) any goods aboard the fishing vessel, including fish, tackle, rigging, apparel, furniture, stores and cargo; or

(c) the fishing vessel and any of the goods mentioned in paragraph (b).

30. (2) A protection officer may, in accordance with the provisions of the Convention, anywhere in territorial waters except the territorial waters of the United States, arrest and detain without warrant any national or inhabitant of the United States whom he on reasonable grounds suspects of having violated, anywhere in territorial waters except the territorial waters of Canada or the United States, any provision of the Convention or the regulations made thereunder.

(3) Wherever, pursuant to this section, (a) a person is arrested and detained or (b) a vessel or goods are seized and detained, such person, vessel or goods shall, in accordance with the provisions of the Convention, as soon as practicable at the place nearest to the place of seizure or at such other place

Department of Fisheries
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Disposal of
forfeited
vessels, etc.

(4) Where proceedings in respect of an offence against this Act have been instituted and a fishing vessel or goods are at the final conclusion of the proceedings ordered to be forfeited, they may be disposed of as the Minister directs.

Return if no
forfeiture
ordered.

(5) Where a fishing vessel or goods have been seized under section 6 and proceedings in respect of the offence have been instituted, but the fishing vessel or goods or any proceeds realized from a sale thereof under subsection (4) of that section are not at the final conclusion of the proceedings ordered to be forfeited, they shall be returned or the proceeds shall be paid to the person from whom the fishing vessel or goods were taken, unless there has been a conviction and a fine imposed in which case the fishing vessel or goods may be detained until the fine is paid, or the fishing vessel and the goods may be sold under execution in satisfaction of the fine, or the proceeds realized from a sale of any of the goods under subsection (4) of section 6 may be applied in payment of the fine.

Seizure
where U.S.
citizen
involved.

8. (1) Whenever a protection officer suspects on reasonable grounds that any provision of the Convention or any order or regulation made thereunder has been violated, anywhere in convention waters except the territorial waters of Canada or the United States, he may, in accordance with the provisions of the Convention, anywhere in the convention waters except the territorial waters of the United States, seize and detain

- (a) any fishing vessel belonging to or operated by a national or inhabitant of the United States by means of or in relation to which he suspects on reasonable grounds that the violation was committed;
- (b) any goods aboard the fishing vessel, including fish, tackle, rigging, apparel, furniture, stores and cargo; or
- (c) the fishing vessel and any of the goods mentioned in paragraph (b).

Arrest.

(2) A protection officer may, in accordance with the provisions of the Convention, anywhere in convention waters except the territorial waters of the United States, arrest and detain without warrant any national or inhabitant of the United States whom he on reasonable grounds suspects of having violated, anywhere in convention waters except the territorial waters of Canada or the United States, any provision of the Convention or the regulations made thereunder.

Delivery to
U.S.
authorities.

(3) Whenever, pursuant to this section,
(a) a person is arrested and detained, or
(b) a vessel or goods are seized and detained,
such person, vessel or goods shall, in accordance with the provisions of the Convention, as soon as practicable at the place nearest to the place of seizure or at such other place

as may be agreed upon, be delivered by the protection officer who made the seizure to an authorized official of the United States to be dealt with in accordance with the law of the United States.

JURISDICTION OF COURTS.

Jurisdiction of courts, etc.

9. All courts, justices of the peace and magistrates in Canada have the same jurisdiction with respect to offences under this Act as they have under sections 689 to 692 of the *Canada Shipping Act* with respect to offences under that Act, and the provisions of those sections apply to offences under this Act in the same manner and to the same extent as they apply to offences under the *Canada Shipping Act*. 5

REPEAL AND COMING INTO FORCE.

Repeal. R.S., c. 252.

10. The *Sockeye Salmon Fisheries Convention Act* is repealed.

Coming into force.

11. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council and shall continue in force until a day to be fixed by proclamation of the Governor in Council following upon the termination of the Convention, and no longer. 15

SCHEDULE.

Convention between Canada and the United States of America for the protection, preservation and extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on the 26th day of May, 1930.

HIS MAJESTY the King of Great Britain, Ireland, and the British dominions beyond the Seas, Emperor of India, in respect of the Dominion of Canada, and the President of the United States of America, recognizing that the protection, preservation and extension of the Sockeye Salmon Fisheries in the Fraser River System are of common concern to the Dominion of Canada and the United States of America; that the supply of this fish in recent years has been greatly depleted and that it is of importance in the mutual interest of both countries that this source of wealth should be restored and maintained, have resolved to conclude a Convention and to that end have named as their respective plenipotentiaries:—

His Majesty, for the Dominion of Canada:

The Honourable Vincent Massey, a member of His Majesty's Privy Council for Canada and His Envoy Extraordinary and Minister Plenipotentiary for Canada at Washington; and

The President of the United States of America:

Mr. Henry L. Stimson, Secretary of State of the United States of America;

Who, after having communicated to each other their full powers, found in good and due form, have agreed upon the following Articles:

ARTICLE I.

The provisions of this Convention and the orders and regulations issued under the authority thereof shall apply, in the manner and to the extent hereinafter provided in this Convention, to the following waters:

1. The territorial waters and the high seas westward from the western coast of the Dominion of Canada and the United States of America and from a direct line drawn from Bonilla Point, Vancouver Island, to the lighthouse on Tatoosh Island, Washington—which line marks the entrance to Juan de Fuca Strait—and embraced between 48 and 49 degrees north latitude, excepting therefrom, however, all the waters of Barklay Sound, eastward of a straight line drawn from Amphitrite Point to Cape Beale and all the waters of Nitinat Lake and the entrance thereto.

2. The waters included within the following boundaries:

Beginning at Bonilla Point, Vancouver Island, thence along the aforesaid direct line drawn from Bonilla Point to Tatoosh Lighthouse, Washington, described in paragraph numbered 1 of this Article, thence to the nearest point of Cape Flattery, thence following the southerly shore of Juan de Fuca Strait to Point Wilson, on Quimper Peninsula, thence in a straight line to Point Partridge on Whidbey Island, thence following the western shore of the said Whidbey Island, to the entrance to Deception Pass, thence across said entrance to the southern side of Reservation Bay, on Fidalgo Island, thence following the western and northern shore line of the said Fidalgo Island to Swinomish Slough, crossing the said Swinomish Slough, in line with the track of the Great Northern Railway, thence northerly following the shore line of the mainland to Atkinson Point at the northerly entrance to Burrard Inlet, British Columbia, thence in a straight line to the southern end of Bowen Island, thence westerly following the southern shore of Bowen Island to Cape Roger Curtis, thence in a straight line to Gower Point, thence westerly following the shore line to Welcome Point on Secheelt Peninsula, thence in a straight line to Point Young on Lasqueti Island, thence in a straight line to Dorcas Point on Vancouver Island, thence following the eastern and southern shores of the said Vancouver Island to the starting point at Bonilla Point, as shown on the British Admiralty Chart Number 579, and on the United States Coast and Geodetic Survey Chart Number 6300, as corrected to March 14, 1930, copies of which are annexed to this Convention and made a part thereof.

3. The Fraser River and the streams and lakes tributary thereto.

The High Contracting Parties engage to have prepared as soon as practicable charts of the waters described in this Article, with the above described boundaries thereof and the international boundary indicated thereon. Such charts, when approved by the appropriate authorities of the Governments of the Dominion of Canada and the United States of America, shall be considered to have been substituted for the charts annexed to this Convention and shall be authentic for the purposes of the Convention.

The High Contracting Parties further agree to establish within the territory of the Dominion of Canada and the territory of the United States of America such buoys and marks for the purposes of this Convention as may be recommended by the Commission hereinafter authorized to be established, and to refer such recommendations as the Commission may make as relate to the establishment of buoys or marks at points on the international boundary to the International Boundary Commission, Canada and United States-Alaska, for action pursuant to the provisions of the Treaty between His Majesty in respect of Canada and the United States of America, respecting the boundary between the Dominion of Canada and the United States of America, signed February 24, 1925.

ARTICLE II.

The High Contracting Parties agree to establish and maintain a commission to be known as the International Pacific Salmon Fisheries Commission, hereinafter called the Commission consisting of six members, three on the part of the Dominion of Canada, and three on the part of the United States of America.

The Commissioners on the part of the Dominion of Canada shall be appointed by His Majesty on the recommendation of the Governor General in Council. The Commissioners on the part of the United States of America shall be appointed by the President of the United States of America.

The Commissioners appointed by each of the High Contracting Parties shall hold office during the pleasure of the High Contracting Party by which they were appointed.

The Commission shall continue in existence so long as this convention shall continue in force, and each High Contracting Party shall have power to fill and shall fill from time to time vacancies which may occur in its representation on the Commission in the same manner as the original appointments are made. Each High Contracting Party shall pay the salaries and expenses of its own Commissioners, and joint expenses incurred by the Commission shall be paid by the two High Contracting Parties in equal moieties.

ARTICLE III.

The Commission shall make a thorough investigation into the natural history of the Fraser River sockeye salmon, into hatchery methods, spawning ground conditions and other related matters. It shall conduct the sockeye salmon fish cultural operations in the waters described in paragraphs numbered 2 and 3 of Article I of this Convention, and to that end it shall have power to improve spawning grounds, construct, and maintain hatcheries, rearing ponds and other such facilities as it may determine to be necessary for the propagation of sockeye salmon in any of the waters covered by this Convention, and to stock any such waters with sockeye salmon by such methods as it may determine to be most advisable. The Commission shall also have authority to recommend to the Governments of the High Contracting Parties removing or otherwise overcoming obstructions to the ascent of sockeye salmon, that may now exist or may from time to time occur, in any of the waters covered by this Convention, where investigation may show such removal of or other action to overcome obstructions to be desirable. The Commission shall make an annual report to the two Governments as to the investigations which it has made and other action which it has taken in execution of the provisions of this Article, or of other Articles of this Convention.

The cost of all work done pursuant to the provisions of this Article or of other Articles of this Convention, including removing or obstructing any obstructions that may be required, shall be borne equally by the two Governments, and the said Governments agree to apportion annually such money as each may deem desirable for such work in the light of the reports of the Commission.

Article IV

The Commission is hereby empowered to issue or prohibit taking seines within in respect of all or any of the waters described in Article I of this Convention, provided that when any order is adopted by the Commission limiting or prohibiting taking seines within in any of the waters or on the High Seas described in paragraph numbered 1 of Article I, such order shall extend to all such territorial waters and High Seas and, similarly, when in any of the Canadian waters embraced in paragraphs numbered 2 and 3 of Article I, such order shall extend to all such Canadian waters and when in any of the waters of the United States of America embraced in paragraph numbered 3 of Article I, such order shall extend to all such waters of the United States of America and provided further, that no order limiting or prohibiting taking seines within adopted by the Commission shall be construed to suspend or otherwise affect the requirements of the laws of the Dominion of Canada or of the State of Washington as to the procedure of a license to fish in the waters on their respective sides of the boundary or in their respective territorial waters embraced in paragraph numbered 1 of Article I of this Convention, and provided further that any order adopted by the Commission limiting or prohibiting taking seines within on the High Seas embraced in paragraph numbered 1 of Article I of this Convention shall apply only to vessels and fishermen and vessels and boats of the Dominion of Canada and the United States of America.

Any order adopted by the Commission limiting or prohibiting taking seines within in the waters covered by this Convention, or any part thereof, shall remain in full force and effect unless and until the same be modified or rescinded by the Commission. Taking seines within in said waters in violation of an order of the Commission shall be prohibited.

Article V

In order to secure a proper assessment of seines within during the spring or autumn fishing season, the Commission may prescribe the use of the meshes in all fishing gear and appliances that may be operated during said season in the Canadian waters and of the waters of the United States of America described in Article I of this Convention. At all seasons of the year the Commission may prescribe the use of the meshes in all seines fishing gear and appliances that may be operated on the High Seas embraced in paragraph

The cost of all work done pursuant to the provisions of this Article, or of other Articles of this Convention, including removing or otherwise overcoming obstructions that may be approved, shall be borne equally by the two Governments, and the said Governments agree to appropriate annually such money as each may deem desirable for such work in the light of the reports of the Commission.

ARTICLE IV.

The Commission is hereby empowered to limit or prohibit taking sockeye salmon in respect of all or any of the waters described in Article I of this Convention, provided that when any order is adopted by the Commission limiting or prohibiting taking sockeye salmon in any of the territorial waters or on the High Seas described in paragraph numbered 1 of Article I, such order shall extend to all such territorial waters and High Seas, and, similarly, when in any of the Canadian waters embraced in paragraphs numbered 2 and 3 of Article I, such order shall extend to all such Canadian waters, and when in any of the waters of the United States of America embraced in paragraph numbered 2 of Article I, such order shall extend to all such waters of the United States of America, and provided further, that no order limiting or prohibiting taking sockeye salmon adopted by the Commission shall be construed to suspend or otherwise affect the requirements of the laws of the Dominion of Canada or of the State of Washington as to the procuring of a licence to fish in the waters on their respective sides of the boundary, or in their respective territorial waters embraced in paragraph numbered 1 of Article I of this Convention, and provided further that any order adopted by the Commission limiting or prohibiting taking sockeye salmon on the High Seas embraced in paragraph numbered 1 of Article I of this Convention shall apply only to nationals and inhabitants and vessels and boats of the Dominion of Canada and the United States of America.

Any order adopted by the Commission limiting or prohibiting taking sockeye salmon in the waters covered by this Convention, or any part thereof, shall remain in full force and effect unless and until the same be modified or set aside by the Commission. Taking sockeye salmon in said waters in violation of an order of the Commission shall be prohibited.

ARTICLE V.

In order to secure a proper escapement of sockeye salmon during the spring or chinook salmon fishing season, the Commission may prescribe the size of the meshes in all fishing gear and appliances that may be operated during said season in the Canadian waters and/or the waters of the United States of America described in Article I of this Convention. At all seasons of the year the Commission may prescribe the size of the meshes in all salmon fishing gear and appliances that may be operated on the High Seas embraced in paragraph

numbered 1 of Article I of this Convention, provided, however, that in so far as concerns the High Seas, requirements prescribed by the Commission under the authority of this paragraph shall apply only to nationals and inhabitants and vessels and boats of the Dominion of Canada and the United States of America.

Whenever, at any other time than the spring or chinook salmon fishing season, the taking of sockeye salmon in Canadian waters or in waters of the United States of America is not prohibited under an order adopted by the Commission, any fishing gear or appliance authorized by the laws of the Dominion of Canada may be used in Canadian waters by any person thereunto duly authorized, and any fishing gear or appliance authorized by the State of Washington may be used in waters of the United States of America by any person thereunto authorized by the State of Washington. Whenever the taking of sockeye salmon on the High Seas embraced in paragraph numbered 1 of Article I of this Convention is not prohibited, under an order adopted by the Commission, to the nationals or inhabitants or vessels or boats of the Dominion of Canada or the United States of America, only such salmon fishing gear and appliances as may have been approved by the Commission may be used on such High Seas by said nationals, inhabitants, vessels or boats.

ARTICLE VI.

No action taken by the Commission under the authority of this Convention shall be effective unless it is affirmatively voted for by at least two of the Commissioners of each Contracting Party.

ARTICLE VII.

Inasmuch as the purpose of this Convention is to establish for the High Contracting Parties, by their joint effort and expense, a fishery that is now largely nonexistent, it is agreed by the High Contracting Parties that they should share equally in the fishery. The Commission shall, consequently, regulate the fishery with a view to allowing, as nearly as may be practicable, an equal portion of the fish that may be caught each year to be taken by the fishermen of each High Contracting Party.

ARTICLE VIII.

Each High Contracting Party shall be responsible for the enforcement of the orders and regulations adopted by the Commission under the authority of this Convention, in the portion of its waters covered by the Convention.

Except as hereinafter provided in Article IX of this Convention, each High Contracting Party shall be responsible, in respect of its own nationals and inhabitants and vessels and boats, for the enforcement of the orders and regulations adopted by the Commission, under the authority of this Convention, on the High Seas embraced in paragraph numbered 1 of Article I of the Convention.

Each High Contracting Party shall acquire and place at the disposition of the Commission any land within its territory required for the construction and maintenance of hatcheries, rearing ponds and other such facilities as set forth in Article III.

ARTICLE IX.

Every national or inhabitant, vessel or boat of the Dominion of Canada or of the United States of America, that engages in sockeye salmon fishing on the High Seas embraced in paragraph numbered 1 of Article I of this Convention, in violation of an order or regulation adopted by the Commission, under the authority of this Convention, may be seized and detained by the duly authorized officers of either High Contracting Party, and when so seized and detained shall be delivered by the said officers, as soon as practicable, to an authorized official of the country to which such person, vessel or boat belongs, at the nearest point to the place of seizure, or elsewhere, as may be agreed upon with the competent authorities. The authorities of the country to which a person, vessel or boat belongs alone shall have jurisdiction to conduct prosecutions for the violation of any order or regulation, adopted by the Commission in respect of fishing for sockeye salmon on the High Seas embraced in paragraph numbered 1 of Article I of this Convention, or of any law or regulation which either High Contracting Party may have made to carry such order or regulation of the Commission into effect, and to impose penalties for such violations; and the witnesses and proofs necessary for such prosecutions, so far as such witnesses or proofs are under the control of the other High Contracting Party, shall be furnished with all reasonable promptitude to the authorities having jurisdiction to conduct the prosecutions.

ARTICLE X.

The High Contracting Parties agree to enact and enforce such legislation as may be necessary to make effective the provisions of this Convention and the orders and regulations adopted by the Commission under the authority thereof, with appropriate penalties for violations.

ARTICLE XI.

The present Convention shall be ratified by His Majesty in accordance with constitutional practice and by the President of the United States of America, by and with the advice and consent of the Senate thereof, and it shall become effective upon the date of the exchange of ratifications which shall take place at Washington as soon as possible and shall continue in force for a period of sixteen years, and thereafter until one year from the day on which either of the High Contracting Parties shall give notice to the other of its desire to terminate it.

In witness whereof, the respective plenipotentiaries have signed the present Convention, and have affixed their seals thereto.

Done in duplicate at Washington, the twenty-sixth day of May, one thousand nine hundred and thirty.

VINCENT MASSEY,
HENRY L. STIMSON.

PROTOCOL
BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF
THE UNITED STATES OF AMERICA
TO THE
CONVENTION FOR THE PROTECTION, PRESERVATION AND EXTENSION
OF THE
SOCKEYE SALMON FISHERIES IN THE FRASER RIVER SYSTEM
SIGNED AT
WASHINGTON ON THE 26TH DAY OF MAY 1930.

The Government of Canada and the Government of the United States of America, desiring to coordinate the programs for the conservation of the sockeye and pink salmon stocks of common concern by amendment of the Convention between Canada and the United States of America for the Protection, Preservation and Extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on the 26th day of May, 1930, hereinafter referred to as the Convention,

Have agreed as follows:

ARTICLE I.

The Convention as amended by the present Protocol shall apply to pink salmon with the following exception:

The understanding stipulated in the Protocol of Exchange of Ratifications signed at Washington on the 28th day of July, 1937, which provides that "the Commission shall not promulgate or enforce regulations until the scientific investigations provided for in the Convention have been made, covering two cycles of sockeye salmon runs, or eight years;" shall not apply to pink salmon.

ARTICLE II.

The following words shall be deleted from the first sentence of Article IV of the Convention:

“. . . that when any order is adopted by the Commission limiting or prohibiting taking sockeye salmon in any of the territorial waters or on the High Seas described in paragraph numbered 1 of Article I, such order shall extend to all such territorial waters and High Seas, and, similarly, when in any of the Canadian waters embraced in paragraphs numbered 2 and 3 of Article 1, such order shall extend to all such Canadian waters, and when in any of the waters of the United States of America embraced in paragraph numbered 2 of Article I, such order shall extend to all such waters of the United States of America, and provided further . . .”

ARTICLE III.

The following paragraph shall be added to Article VI of the Convention:

“All regulations made by the Commission shall be subject to approval of the two Governments with the exception of orders for the adjustment of closing or opening of fishing periods and areas in any fishing season and of emergency orders required to carry out the provisions of the Convention.”

ARTICLE IV.

Article VII of the Convention shall be replaced by the following Article:

“The Commission shall regulate the fisheries for sockeye and for pink salmon with a view to allowing, as nearly as practicable, an equal portion of such sockeye salmon as may be caught each year and an equal portion of such pink salmon as may be caught each year to be taken by the fishermen of each Party.”

ARTICLE V.

Paragraph (3) of the understandings stipulated in the Protocol of Exchange of Ratifications signed at Washington on the 28th day of July, 1937, shall be amended to read as follows:

“That the Commission shall set up an Advisory Committee composed of six persons from each country who shall be representatives of the various branches of the industry including, but not limited to, purse seine, gill net, troll, sport fishing and processing, which Advisory Committee shall be invited to all non-executive meetings of the Commission and shall be given full opportunity to examine and to be heard on all proposed orders, regulations or recommendations.”

ARTICLE VI.

1. The Parties shall conduct a coordinated investigation of pink salmon stocks which enter the waters described in Article 1 of the Convention for the purpose of determining the migratory movements of such stocks. That part of the investigation to be carried out in the waters described in Article I of the Convention shall be carried out by the Commission.

2. Except with regard to that part of the investigation to be carried out by the Commission, the provisions of Article III of the Convention with respect to the sharing of cost shall not apply to the investigation referred to in this Article.

3. The Parties shall meet in the seventh year after the entry into force of this Protocol to examine the results of the investigation referred to in this Article and to determine what further arrangements for the conservation of pink salmon stocks of common concern may be desirable.

ARTICLE VII.

Nothing in the Convention or this Protocol shall preclude the Commission from recording such information on stocks of salmon other than sockeye or pink salmon as it may acquire incidental to its activities with respect to sockeye and pink salmon.

ARTICLE VIII.

The present Protocol shall be ratified and the exchange of the instruments of ratification shall take place in Ottawa as soon as possible. It shall come into force on the day of the exchange of the instruments of ratification.

IN WITNESS WHEREOF the undersigned, duly authorized by their respective Governments, have signed this Protocol and have affixed thereto their seals.

Done in duplicate at Ottawa this 28th day of December, 1956.

For the Government of Canada:

Sgd. JAMES SINCLAIR

For the Government of the United States of America:

Sgd. LIVINGSTON P. MERCHANT

Sgd. WM. C. HERRINGTON

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 208.

An Act to amend the Immigration Act.

First reading, March 4, 1957.

MR. FULTON.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 208.

An Act to amend the Immigration Act.

R.S., c. 325.

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

1. Section 27 of the *Immigration Act* is amended by adding thereto, immediately after subsection (4) thereof, the following subsection:

Right to information.

“(5) Notwithstanding the foregoing, where a Special Inquiry Officer has received a report which gives the opinion of an immigration officer under section 23, before holding any inquiry the Special Inquiry Officer shall inform the person concerned of the nature and effect of that opinion and shall give a sufficiently full and clear statement of the provisions of this Act or the regulations and of the facts relied upon in reaching that opinion to enable the person concerned to deal specifically with the grounds of objection to his admissibility.”

2. Section 28 of the said Act is amended by inserting therein, immediately after subsection (1) thereof, the following subsection:

Decision of Special Inquiry Officer to be made available.

“(1a) The decision of the Special Inquiry Officer together with a statement of the provisions of this Act or the regulations and of the facts relied upon in reaching that decision shall be reduced to writing and a copy thereof shall be made available to the person concerned or his counsel on request.”

3. Section 31 of the said Act is amended by inserting therein, immediately after subsection (2) thereof, the following subsections:

EXPLANATORY NOTES.

The purpose of this bill is to establish a uniform and acceptable procedure for dealing with cases of persons whose application for admission to Canada has been rejected by an Immigration Officer and who wish to have the decision reviewed. At present there are wide variations between the methods followed at different places, and the practices have on several occasions resulted in severe strictures from the courts on grounds that they have denied natural justice to the applicant.

1. This provision would have the effect that the applicant would know what the objections to his admission are, and the issues could thus be disposed of quickly and intelligently, saving time and frequently avoiding the necessity of lengthy and expensive appeals.

2. This provision would ensure that explanations of the reasons for rejection are given and in addition to ensuring justice to individual applicants would have the effect of building up a body of written decisions so that cases could be dealt with uniformly throughout the years and in different parts of the country.

Copy of decision and statement to be made available.

“(2a) Where notice of appeal is served under subsection (1) a copy of the written decision and statement of the Special Inquiry Officer referred to in subsection (1a) of section 28, together with a copy of the transcript of the proceedings before the Special Inquiry Officer, shall be made available to the appellant prior to the time fixed for the hearing of the appeal or the review as the case may be. The statement shall contain a sufficiently clear review of the reasons for the decision to enable the appellant to deal specifically with the grounds of objection to his admissibility.” 5 10

Right to counsel and to be heard by Immigration Appeal Board.

“(2b) The appellant, if he desires and at his own expense, shall have the right to obtain and be represented by counsel and to be heard by the Immigration Appeal Board or the Minister as the case may be and such Board or the Minister shall allow adequate time for the preparation of the appeal and shall allow all reasonable requests for adjournment for such purpose.” 15

Copy of decision, etc. to be made available.

“(2c) The decision of the Immigration Appeal Board or of the Minister as the case may be, together with a statement of the provisions of this Act or the regulations and of the facts relied upon in reaching that decision shall be reduced to writing and a copy thereof shall be made available to the person concerned or his counsel on request.” 20

Fees.

“(2d) The Minister may prescribe the fees to be paid for the provision of the documents referred to in this section and in subsection (1a) of section 28.” 25

3. This again will ensure that, in accordance with accepted principles of justice, the grounds for the original decision are known to the appellant in sufficient detail to enable him to deal with the real issues on appeal or review, which is by no means always the case at present.

This amendment will also ensure the building of a body of authoritative written decisions to ensure fairness and uniformity in decisions and in administrative practice from year to year and from place to place.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 238.

An Act to amend The United Kingdom
Financial Agreement Act, 1946.

First reading, March 11, 1957.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5th Session, 22nd Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 238.

An Act to amend The United Kingdom
Financial Agreement Act, 1946.

1946, c. 12.

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

Agreement
approved.

1. The Agreement between the Government of Canada
and the Government of the United Kingdom set out in the
Schedule is approved, and shall be deemed to be included
in and to form part of the Agreement set out in the Schedule
to *The United Kingdom Financial Agreement Act, 1946.*

5

SCHEDULE

FINANCIAL AGREEMENT TO AMEND THE FINANCIAL AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE UNITED KINGDOM SIGNED AT OTTAWA MARCH 6 1946

The Government of Canada and the Government of the United Kingdom of Great Britain and Northern Ireland desiring to amend the Financial Agreement signed at Ottawa March 6 1946 agree as follows:

EXPLANATORY NOTES.

The purpose of this Bill is to approve the Financial Agreement between Canada and the United Kingdom to amend the Financial Agreement between Canada and the United Kingdom signed at Ottawa, March 6, 1946, (Statutes of Canada, 1946, c. 12). The amending Agreement substitutes an Article providing for deferment of annual instalments of principal and interest in place of the Article in the original Agreement providing for waiver of interest.

of the present and prospective countries of international
exchange and the level of the gold and foreign exchange
reserves the Government of the United Kingdom may desire
the payment of the annual instalment for that year of principal
and interest required to be made under Article 2 of the
Government of the United Kingdom before the payment
required to be made in the same calendar year under the
Financial Agreement between the Government of the United
States of America and the Government of the United Kingdom
signed at Washington December 8 1945. No more than
seven such annual instalments may be so deferred. The
first of any such deferred instalments shall be paid on
December 31 2001 and the others shall be paid annually
thereafter in order.

(b) In addition to the foregoing the instalment of interest in
respect of the year 1958 is hereby deferred in lieu of any
right of waiver heretofore existing. This instalment of interest
shall be paid on December 31 of the year immediately
following the year in which the last of all other instalments
including instalments deferred under the preceding paragraph
is due.

(c) Deferred instalments shall bear interest at the rate of two
per cent per annum payable annually on December 31 of
each year following that in which deferment occurs.

(d) Payment of deferred instalments may be accelerated in whole
or in part at the option of the Government of the United
Kingdom.

SCHEDULE

FINANCIAL AGREEMENT TO AMEND THE FINANCIAL
AGREEMENT BETWEEN THE GOVERNMENT OF CANADA
AND THE GOVERNMENT OF THE UNITED KINGDOM
SIGNED AT OTTAWA MARCH 6, 1946.

The Government of Canada and the Government of the United Kingdom of Great Britain and Northern Ireland, desiring to amend the Financial Agreement signed at Ottawa, March 6, 1946, agree as follows:

ARTICLE I

Article 4 of the said Agreement and the heading thereto are revoked and the following substituted therefor:

"Deferment of Annual Instalments

- (i) In any calendar year after December 31, 1956, in which the Government of the United Kingdom advises the Government of Canada that it finds that a deferment is necessary in view of the present and prospective conditions of international exchange and the level of its gold and foreign exchange reserves, the Government of the United Kingdom may defer the payment of the annual instalment for that year of principal and interest required to be made under Article 3 if the Government of the United Kingdom defers the payment required to be made in the same calendar year under the Financial Agreement between the Government of the United States of America and the Government of the United Kingdom signed at Washington, December 6, 1945. No more than seven such annual instalments may be so deferred. The first of any such deferred instalments shall be paid on December 31, 2001, and the others shall be paid annually thereafter, in order.
- (ii) In addition to the foregoing, the instalment of interest, in respect of the year 1956, is hereby deferred in lieu of any right of waiver hitherto existing. This instalment of interest shall be paid on December 31 of the year immediately following the year in which the last of all other instalments, including instalments deferred under the preceding paragraph, is due.
- (iii) Deferred instalments shall bear interest at the rate of two per cent per annum payable annually on December 31 of each year following that in which deferment occurs.
- (iv) Payment of deferred instalments may be accelerated, in whole or in part, at the option of the Government of the United Kingdom."

ARTICLE II

This Agreement shall become effective at such time as shall be agreed upon by the two Governments.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto by their respective Governments, have signed this Agreement.

SIGNED in duplicate at Ottawa this 6th day of March, 1957.

FOR THE GOVERNMENT OF CANADA:

(Sgd) W. E. Harris

FOR THE GOVERNMENT OF THE
UNITED KINGDOM:

(Sgd) J. J. Saville Garner

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 263.

An Act to amend the Prairie Grain Producers Interim
Financing Act, 1956.

First reading, March 14, 1957.

THE MINISTER OF TRADE AND COMMERCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 263.

An Act to amend the Prairie Grain Producers Interim Financing Act, 1956.

1956, c. 1.

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

1. The *Prairie Grain Producers Interim Financing Act, 1956* is amended by adding thereto, immediately after section 13 thereof, the following section: 5

Extension by the Governor in Council.

"13A. (1) The Governor in Council may, by order, extend the application of this Act to authorize and govern guaranteed loans that may be made by banks on or after the 1st day of September, 1957 and before the 1st day of 10 June, 1958.

Extension does not apply to borrowers who have outstanding loans.

(2) No person who has received a guaranteed loan under this Act before the 1st day of June, 1957 is, until such loan is repaid in full, entitled to receive a guaranteed loan referred to in subsection (1). 15

Application of Act.

(3) Where the Governor in Council has extended the application of this Act respecting guaranteed loans referred to in subsection (1), all of the provisions of this Act apply to such guaranteed loans, subject to the following modifications: 20

(a) in subsection (1) of section 3, the words "the 1st day of October, 1958" shall be substituted for the words "the 1st day of October, 1956";

(b) in paragraph (a) of subsection (1) of section 3, the words "on or after the 1st day of September, 1957 and 25 before the 1st day of June, 1958" shall be substituted for the words "on or after the 15th day of November, 1955 and before the 1st day of June, 1956";

EXPLANATORY NOTES.

The purpose of this Bill is to enable the Governor in Council to extend the application of the *Prairie Grain Producers Interim Financing Act, 1956* to authorize and govern guaranteed loans that may be made by banks in the period September 1, 1957 to June 1, 1958.

If the extension order is made, the Act will apply with necessary modifications of those provisions that refer to dates.

The Act will also be modified in two other respects with reference to guaranteed loans for the new period. Paragraph (d) of subsection (1) of section 3 of the present Act prescribes as a condition of a guaranteed loan that the rate of interest charged by the bank on a loan shall not exceed five per cent per annum. That paragraph will be modified to state that the rate of interest shall not exceed a rate prescribed by the Governor in Council. Paragraph (e) of subsection (1) of section 3 will be modified to increase the amount of a loan from the present maximum of fifteen hundred dollars to a new maximum of three thousand dollars.

- (c) there shall be included in paragraph (b) of subsection (1) of section 3, immediately after subparagraph (ii) thereof, the following subparagraph, namely,
 “(iii) that he has not been a borrower before the 1st day of June, 1957, or, that, if he has been a borrower before that date, his loan has been repaid in full, as the case may require;”;
- (d) in paragraph (d) of subsection (1) of section 3, the words “the rate prescribed by the Governor in Council” shall be substituted for the words “five per cent per annum simple interest”;
- (e) there shall be substituted for subparagraph (ii) of paragraph (e) of subsection (1) of section 3, the following subparagraph:
 “(ii) three thousand dollars, minus the aggregate, at the time of the application for the loan, of the moneys that have been paid or are payable for the sale of grain delivered by or on behalf of the borrower under his current permit book before the making of the loan and on or after the 1st day of August, 1957, other than any moneys that have been paid to a bank in respect of a guaranteed loan made under this Act before the 1st day of June, 1957.”;
- (f) in section 4, the words “made on or after the 1st day of September, 1957 and before the 1st day of June, 1958,” shall be substituted for the words “made before the 1st day of June, 1956”; and
- (g) in subsection (1) of section 10, the words “at a rate prescribed by the Governor in Council” shall be substituted for the words “at five per cent per annum”.
- (4) The Governor in Council may make such regulations as he deems necessary for carrying the purposes and provisions of this section into effect.”

Regulations.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 280.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1957.

AS PASSED BY THE HOUSE OF COMMONS
20th MARCH, 1957.

5th Session, 22nd Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 280.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1957.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1957, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:

Short title.

1. This Act may be cited as the *Appropriation Act, No. 2, 1957*.

\$89,825,249
granted for
1956-57.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole eighty-nine million, eight hundred and twenty-five thousand, two hundred and forty-nine dollars towards defraying the several charges and expenses of the public service, from the 1st day of April, 1956, to the 31st day of March, 1957, not otherwise provided for, and being the total of the amounts of the items set forth in the Schedule to this Act.

Account to
be rendered.
R.S., c. 116

3. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*.

SCHEDULE.

Based on the Further Supplementary Estimates (3), 1956-57. The amount hereby granted is \$89,825,249, being the total of the amounts of the items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1957, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	AGRICULTURE		
	PRODUCTION SERVICE		
546	Health of Animals— To provide for payment of compensation to owners of animals affected with diseases coming under the Animal Contagious Diseases Act, which have died or have been slaughtered in circumstances not covered by the above Act and Regulations made thereunder, all as detailed in the Estimates.....	1,215	
547	Livestock and Poultry—Further amount required.....	35,510	
	MARKETING SERVICE		
548	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates— Further amount required.....	1	
549	To provide for grants and other assistance in accordance with the Cheese and Cheese Factory Improvement Act— Further amount required.....	14,753	
	SPECIAL		
550	Assiniboine River—Dyking and Cut-off—Further amount required.....	95,000	
551	Estimated amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board during the fiscal year 1956-57	5,019,100	5,165,579
	CITIZENSHIP AND IMMIGRATION		
	A—DEPARTMENT		
	CITIZENSHIP		
552	Citizenship Branch—Further amount required.....	75,725	
	IMMIGRATION BRANCH		
553	Field and Inspectional Service, Canada—Further amount required.....	194,177	
	INDIAN AFFAIRS BRANCH		
	Welfare of Indians—		
554	Operation and Maintenance—Further amount required.....	200,000	
555	Education— Administration, Operation and Maintenance—Further amount required.....	605,000	1,074,902

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
EXTERNAL AFFAIRS			
A—DEPARTMENT AND MISSIONS ABROAD			
556	To provide for official hospitality—Further amount required....	20,000	
557	Canadian Representation at International Conferences—Further amount required.....	79,000	
B—GENERAL			
558	To provide for the Canadian Government's Assessment for Membership in International (including Commonwealth) Organizations, as detailed in the Estimates, including authority to pay the amounts specified in the currencies of the countries indicated, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars, estimated as of February, 1957—Further amount required.....	2,504,336	
TERMINABLE SERVICES			
559	To provide for a Gift of Wheat as a contribution to Flood Relief for Pakistan.....	1,475,834	4,079,170
FINANCE			
SPECIAL			
560	Contribution to the Springhill Mine Disaster Relief Fund.....	25,000	
GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS			
561	To authorize and provide for a special Government contribution to reduce the unamortized portion of the Civil Service Superannuation Account liability.....	50,000,000	
UNIVERSITY GRANTS			
562	To authorize payments to the National Conference of Canadian Universities for the purpose of making grants to institutions of higher learning—Further amount required.....	77,288	
MISCELLANEOUS GRANTS			
563	Grant to assist the Stratford Shakespearean Festival Foundation of Canada in the construction of a permanent theatre at Stratford, Ontario.....	250,000	50,352,288

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	FISHERIES		
	SPECIAL		
564	To provide for assistance in the construction of vessels of the dragger and long liner type, subject to such terms and conditions as may be approved by the Governor in Council—Further amount required.....	190,000	
565	To recoup the Lobster Trap Indemnity Account, established under Vote 540 of the Appropriation Act No. 5, 1955, to cover the net loss incurred in the operation of the Account during the fiscal year 1956-57.....	27,400	217,400
	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		
566	Office of the Secretary to the Governor General—Further amount required.....		4,000
	LABOUR		
	A—DEPARTMENT		
	GENERAL ADMINISTRATION		
567	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.....	20,000	
568	Canada Labour Relations Board—Further amount required....	2,000	22,000
	LEGISLATION		
	THE SENATE		
569	General Administration—Further amount required.....	72,000	
	HOUSE OF COMMONS		
570	General Administration—Estimates of the Clerk—Further amount required.....	115,500	187,500
	MINES AND TECHNICAL SURVEYS		
	A—DEPARTMENT		
	GENERAL		
571	To provide for purchases of Air Photography and the expenses of the Interdepartmental Committee on Air Surveys, including purchases of equipment—Further amount required.....		800,000

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
NATIONAL DEFENCE			
PENSIONS AND OTHER BENEFITS			
572	Defence Services Pension Act— To authorize payment in this and subsequent fiscal years from the Permanent Services Pension Account to Ellen Mary White, an annual pension at the rate of \$1,244.61 with effect from June 28, 1955.....		1
NATIONAL FILM BOARD			
573	To provide for the dismantling, conversion and installation of existing equipment, acquisition of new equipment, removal expenses and other costs related to the transfer of the National Film Board to new building—Further amount required.....		155,710
NATIONAL HEALTH AND WELFARE			
A—DEPARTMENT			
NATIONAL HEALTH BRANCH			
Health Services			
574	Administration of the Opium and Narcotic Drugs Act—Further amount required.....	18,150	
575	Indians and Eskimos Health Services—Operation and Maintenance—Further amount required.....	700,000	
General Health Grants			
576	To authorize and provide for General Health Grants to the Provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the Estimates—Further amount required.....	1,000,000	
WELFARE BRANCH			
577	To provide for a reduction in the amount owing by the Old Age Security Fund pursuant to Section 11 of the Old Age Security Act, representing the amount of temporary loans made by the Minister of Finance to the Fund during the fiscal year 1956-57 estimated at.....	6,000,000	
578	To authorize payment to the Government of the Province of Newfoundland for the month of December, 1955, in an amount not exceeding \$26,000, and to the Government of the Province of Prince Edward Island for the months of February and March, 1956, in an amount not exceeding \$16,000, in respect of reimbursement claims in accordance with agreements entered into under the Unemployment Assistance Act, notwithstanding that the claims were not made within the time required by paragraph 14 of the agreements.....	42,000	
			7,760,150

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	NORTHERN ADMINISTRATION AND LANDS BRANCH		
	Yukon Territory—		
579	Grant to the Government of the Yukon Territory to finance the balance of construction costs, in excess of \$1,700,000 already advanced as a loan by the Government of Canada for this purpose, for the consolidated water and sewer system for the City of Whitehorse and the new residential area; such grant to be paid in the current fiscal year and any portion thereof that is not used for the purpose stated herein to be repaid.....	600,000	
	Northwest Territories and Other Field Services—		
580	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	446,280	1,046,280
	POST OFFICE		
581	Transportation—Movement of Mail by Land, Air and Water, including Administration—Further amount required and to authorize and provide for the adjustment, as of October 1, 1956, of rural mail delivery contracts in effect on that date or entered into by way of renewal after that date, under the provisions of subsection (2) of Section 33 of the Post Office Act, notwithstanding paragraphs (b) and (c) thereof.....		3,962,000
	PRIVY COUNCIL		
	FEDERAL DISTRICT COMMISSION		
582	To provide for the payment, notwithstanding Section 8 of the Federal District Commission Act, of an honorarium of \$7,500 to Major-General Howard Kennedy in respect of his services as Chairman of the Federal District Commission.....		7,500
	PUBLIC PRINTING AND STATIONERY		
583	To provide for reimbursement of the Queen's Printer's Advance Account for the value of stores which have become obsolete, unserviceable, lost or destroyed.....		116,050
	PUBLIC WORKS		
	BUILDING CONSTRUCTION BRANCH		
	Acquisition, Construction and Improvements of Public Buildings		
584	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—Further amount required— Ontario (other than Ottawa).....	1	

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	PUBLIC WORKS—Concluded		
	HARBOURS AND RIVERS ENGINEERING BRANCH		
	Acquisition, Construction and Improvements of Harbour and River Works		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects— Further amounts required—		
585	Nova Scotia.....	440,000	
586	New Brunswick.....	260,000	
587	Quebec.....	1	
588	Ontario.....	188,500	
589	Manitoba and Saskatchewan.....	60,000	
590	British Columbia and Yukon.....	1	
			948,503
	ROYAL CANADIAN MOUNTED POLICE		
	Headquarters Administration, National Police Services and Training Establishments—		
591	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	185,000	
592	Land and Air Services— Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	240,000	
			425,000
	SECRETARY OF STATE		
	PATENT AND COPYRIGHT OFFICE		
593	Patent Division—Further amount required.....		300,000
	TRANSPORT		
	A—DEPARTMENT		
	CANAL SERVICES		
594	Operation and Maintenance—Further amount required.....	97,621	
595	Construction or Acquisition of Buildings, Works, Land and Equipment, including payments to Provinces or Municipalities as contributions towards construction done by those bodies—Further amount required.....	216,000	

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	<i>TRANSPORT—Continued</i>		
	<i>A—DEPARTMENT—Continued</i>		
	MARINE SERVICES		
	Aids to Navigation—		
596	Administration, Operation and Maintenance—Further amount required, including authority to make payments in the current and subsequent fiscal years to the widow of the late George E. Gatza, former Assistant Lightkeeper at St. Paul's Island, North Point, Nova Scotia, who was accidentally killed in the performance of his duties, of compensation in such amount as would have been paid to the said widow and her child under the Government Employees Compensation Act had that Act applied to the said George E. Gatza.....	119,692	
	Pilotage Service—		
597	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	2,000	
	RAILWAY AND STEAMSHIP SERVICES		
	Payments to the Canadian National Railway Company (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, to be applied by the Company in payment of the deficits, certified by the auditors of the Company, arising in the operations in the calendar year 1956—Further amounts required—		
598	Prince Edward Island Car Ferry and Terminals.....	303,287	
599	Newfoundland Ferry and Terminals.....	811,668	
600	Reconditioning and refit of Ferry Vessel "Scotia II" for the Prince Edward Island Car Ferry Service—Further amount required.....	130,000	
601	Maritime Freight Rates Act—For the payment to the Railway Companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian National Railway Company and approved by auditors of the said Company respecting the Eastern Lines of the Canadian National Railways and in the case of the Other Railways by the Board of Transport Commissioners for Canada) on all traffic moved during the calendar year 1956 (Chap. 174, R.S.)—Further amount required.....	1,068,777	
	PENSIONS AND OTHER BENEFITS		
602	Supplemental Pension Allowances to former employees of Newfoundland Railways, Steamships and Telecommunication Services transferred to Canadian National Railways—Further amount required.....	1,458	
	GENERAL		
603	To provide for reimbursement of the Department of Transport Stores Account for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	58,787	
604	Payment to The St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the Consolidated Revenue Fund during the current fiscal year.....	19,960	

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	TRANSPORT— <i>Concluded</i>		
	A—DEPARTMENT— <i>Concluded</i>		
	AIR SERVICES		
	Telecommunications Division		
	Radio Aids to Air and Marine Navigation—		
605	Administration, Operation and Maintenance—Further amount required.....	600,000	
606	Radio Act and Regulations Administration, Operation and Maintenance, including contributions as Canada's share of the costs of various international radio, telegraph and telephone organizations, as detailed in the Estimates—Further amount required.....	1,000	
	Civil Aviation Division		
	Airways and Airports—		
607	Construction or Acquisition of Buildings, Works, Land and Equipment, including Construction Work on Municipal Airports and payments to Municipalities as contributions towards construction done by those bodies—Further amount required, including authority to charge to Vote 488 of the Appropriation Act No. 6, 1956 (as supplemented), the cost of lands purchased, by means of loans provided for the acquisition of land required to control properties in the vicinity of main terminal airports in order to prevent the erection of hazards to flying and for future development of those airports, that are not held for resale.....	7,600,000	
608	Contributions toward Airport Development and Other Airport Projects on Cost-Sharing Basis in the amounts detailed in the Estimates—Further amount required.....	11,966	
609	Contributions, as detailed in the Estimates, to Other Governments or International Agencies for the operation and maintenance of airports, air navigation and airways facilities, including authority to pay the amounts specified in the currencies of the countries indicated, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars, estimated as of February, 1957—Further amount required.....	5,461	
	B—GENERAL		
	CANADIAN MARITIME COMMISSION		
610	Steamship Subventions for Coastal Services, as detailed in the Estimates—Further amount required.....	818,538	11,866,215
	VETERANS AFFAIRS		
	Treatment Services—		
611	Operation of Hospitals and Administration—Further amount required.....	940,000	
	WAR VETERANS ALLOWANCES AND OTHER BENEFITS		
612	War Veterans Allowances—Further amount required.....	190,000	
613	Assistance Fund (War Veterans Allowances)—Further amount required.....	110,000	

SCHEDULE—*Concluded*

No. of Vote	Service	Amount	Total
		\$	\$
	VETERANS AFFAIRS—<i>Concluded</i>		
	TERMINABLE SERVICES		
614	To provide, notwithstanding paragraph (c) of Section 2 of the Children of War Dead (Education Assistance) Act, that Norman R. Oddy, son of the late Sergeant Herbert Haste Oddy who was killed on military duty in Canada on the 2nd day of June, 1942, be deemed to be a student within the meaning of the said Act.....	1	
615	To provide for the repayment in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of an amount equivalent to the compensating adjustment made under Subsection (1) of Section 13 of the War Service Grants Act or the payment made pursuant to paragraph (c) of Subsection (2) of Section 12 of the Veterans Rehabilitation Act, where the person who made the compensating adjustment or payment does not receive benefits under the Veterans' Land Act or where, having had financial assistance under that Act, he is deemed by the Minister on termination of his contract or agreement under that Act to have derived thereunder either no benefit or a benefit that is less than the amount of the compensating adjustment or payment made—Further amount required.....	95,000	
	Total.....		1,335,001
			89,825,249

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 281.

An Act to provide for Minimum Wages for Employees.

First reading, March 22, 1957.

MR. KNOWLES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 281.

An Act to provide for Minimum Wages for Employees.

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

- Short title. **1.** This Act may be cited as the *Canada Minimum Wage Act*. 5
- Interpre-
tation.
"Deputy
Minister."
"Employee."
"Employer."
"Full-time
employee."
"Minister."
"Part-time
employee."
"Rate of
wages."
- 2.** In this Act,
(a) "Deputy Minister" means the Deputy Minister of Labour;
(b) "employee" means a person of any age of either sex who is in receipt of or entitled to any remuneration for labour or services performed for an employer; 10
(c) "employer" means any person, firm or corporation employing one or more employees and includes every agent, manager, representative, contractor, sub-contractor or principal and every other person who either: 15
 (i) has control or direction of one or more employees;
 or
 (ii) is responsible, directly or indirectly, in whole or in part, for the payment of wages to, or the receipt of wages by, one or more employees; 20
(d) "full-time employee" means any employee whose employer requires or permits such employee to work or to be at his disposal in excess of 32 hours in any week; 25
(e) "Minister" means the Minister of Labour;
(f) "part-time employee" means any employee whose employer requires or permits such employee to work or to be at his disposal for 32 hours or less in any week; 30
(g) "rate of wages" means the basis of calculation of wages;

EXPLANATORY NOTES.

The purpose of this bill is to establish a minimum rate of wages with respect to all employees in Canada who come under federal labour jurisdiction. This bill provides that such minimum rate of wages shall be \$1.00 per hour. The bill also provides that its terms do not affect any employee whose rate of wages is higher than the minimum established by this legislation. However, any rate of wages less favourable to employees than \$1.00 per hour is superseded by this bill.

Minimum
wage of
employees

"Wage" or
"wages."

(h) "wage" or "wages" means any compensation for labour or services paid to or retained by, or partly paid to and partly retained by, an employee, whether measured by time, piece, commission or by any other method whatsoever or by any combination of such methods; 5

"Week."

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

Application
of Act.

3. This Act applies to and in respect of employment upon or in connection with any work, undertaking or business that is within the legislative authority of the Parliament of Canada, including, but not so as to restrict the generality of the foregoing, 10

(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; 15

(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; 20

(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; 25

(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; 30

(f) radio broadcasting stations;

(g) banks and banking;

(h) such works or undertakings as, although wholly situate within a province, are before or after their execution declared by the Parliament of Canada to be for the general advantage of Canada or for the advantage of two or more of the provinces; and 35

(i) any work, undertaking or business outside the exclusive legislative authority of the legislature of any province; 40

and to and in respect of,

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

Minimum
wages for
employees.

4. (1) Every full-time employee shall be paid by his employer, in respect of the time such employee is required or permitted by his employer to work or to be at his disposal, wages which are not less than wages calculated at the rate of \$1.00 per hour. 45

(2) Every part-time employee shall be paid by his employer, in respect of the time such employee is required or permitted by his employer to work or to be at his disposal, wages which are not less than wages calculated at the rate set out in subsection (1) hereof, provided however that the Governor in Council may by regulation fix, in the case of every such part-time employee, a rate higher than that set out in subsection (1) hereof, and any rate thus fixed shall have the same force and effect as if herein enacted. 5

Items to be supplied without cost to employees.

5. Where an employer requires any employee to use any special wearing apparel, tools or equipment he shall supply the same and provide for the laundering of the wearing apparel and the maintenance and repair of the tools and equipment without costs to the employee.

Value of and maximum deductions for board or lodging supplied by employer.

6. Where board or lodging are supplied by an employer to an employee and are accepted by the employee the value of such board or lodging for the purpose of calculating the minimum wages the employee shall be paid under this Act shall not exceed \$.40 per meal for board and \$.50 per day for lodging and no employer shall deduct from the wages of such employee any sum for board or lodging in excess of the values fixed herein. 15 20

Effect of Act on other Acts, agreements, contracts and customs.

7. (1) Nothing in this Act affects any provision in any Act, agreement or contract of service or any custom which ensures to employees more favourable conditions than those provided by this Act. 25

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

Agreements not to deprive employees of benefits of Act.

8. (1) No agreement, whether heretofore or hereafter entered into, shall have any force or effect in so far as it deprives any employee of any right, power, privilege or other benefit provided by this Act. 30

(2) No employer shall require an employee to return to him, nor shall he accept from an employee the whole or any part of any sum which he paid to that employee under the provisions of this Act. 35

Discrimination by employer prohibited.

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

(a) testifying or consenting to testify in any investigation or proceeding relative to the enforcement of this Act, or 40

(b) giving any information to the Minister or his duly authorized representative regarding any matter governed by this Act. 45

Posting of
abstracts.

10. Every employer shall post and keep posted in a conspicuous position in the place or places where his employees are employed so that the same may readily be seen and read by all employees any abstract or abstracts of this Act as may be prescribed by the Minister.

5

Records.

11. (1) Every employer shall at all times keep readily available for inspection by the Minister or his duly authorized representative in each place of employment operated by him in the province or at such other place or places as are approved by the Minister, true, correct and up to date records showing in respect of each employee employed in or from the place of employment during the preceding two years:

- (a) the name and residential address;
- (b) total wages paid for each week or other pay period;
- (c) the hours at which the time he was required or permitted to work or to be at the disposal of the employer began and ended in each day and the hours at which any interval or intervals for meals allowed in each day began and ended;
- (d) the total number of hours worked each day and each week;
- (e) each deduction made from wages for any purpose whatever and the purpose for which each deduction was made.

(2) The records required under this section: 25

- (a) shall be maintained by the employer for a period of not less than twenty-four months from the date the record was made; and,
- (b) may be incorporated in any wage record which the employer is required to keep under any other Act of Parliament provided that the Minister may require that the records of any employer be kept in such form as he may prescribe whereupon such records shall be kept in the prescribed form. 30

Power to
enter
premises,
inspect
records and
obtain infor-
mation.

12. (1) The minister or his duly authorized representative may at any reasonable time: 35

- (a) enter the premises of any employer and any premises where he has reasonable cause to believe that any employee is employed therein at the time of entry;
- (b) inspect or take extracts from any books, documents, statements, payrolls, papers or other records of an employer which in any way relate to wages to which any employee is entitled, or which he has been paid;
- (c) require any employer to verify, within a specified time, the entries in his records by statutory declaration or in such other manner as the Minister or his duly authorized representative may require; and 45

(d) require any person to furnish, within a specified time, in a form acceptable to the Minister or his duly authorized representative, such information as the Minister or his duly authorized representative deems necessary to ascertain whether the provisions of this Act are being or have been complied with. 5

(2) Any person authorized pursuant to subsection (1) may administer all oaths and take all affidavits and statutory declarations required by him under the provisions of that subsection. 10

Money paid under Act deemed to be salary or wages.

13. All money paid by an employer to an employee under this Act and any money ordered to be paid by an employer under subsection (2) of section 15 shall be deemed to be salary or wages earned by the employee, and shall be subject accordingly to all deductions which the employer is required to make from salary or wages under any Act of Parliament. 15

Time limit for prosecutions.

14. Prosecutions for offences created by this Act shall be instituted within one year after the commission of the alleged offence. 20

Penalties.

15. (1) Every person who:

(a) fails to comply with any of the provisions of this Act; or

(b) with intent to deceive, makes any false or misleading statement in any communication, whether in writing or otherwise, to the Minister or his duly authorized representative; or 25

(c) interferes with or obstructs the Minister or his duly authorized representative in the exercise of any power conferred upon him by this Act; 30

is guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars for the first offence and in default of payment to imprisonment for not more than thirty days, and for each subsequent offence, to a fine not exceeding four hundred dollars and in default of payment to imprisonment for not more than ninety days. 35

(2) If an employer is convicted of failure to pay to any employee any wages which he is required to pay under the provisions of this Act, the Court shall, in addition to the fine imposed, order the employer to pay to it forthwith an amount equivalent to that which the employer failed to pay to the employee and the court shall pay the said amount to the employee forthwith upon receipt of it. 40

(3) If the employer fails to pay any money ordered to be paid under subsection (2), the court may order that the employer be imprisoned for a further term of not less than thirty days nor more than ninety days. 45

Power of representative of Minister to determine amount of wages not paid.

16. (1) If a duly authorized representative of the Minister finds that an employer has failed to pay to any employee any wages which the employer is required to pay under the provisions of this Act, the representative may determine the amount which the employer failed to pay to the employee and if the amount is agreed to in writing by the employer and the employee, the employer shall within two days, pay it to the Deputy Minister who shall pay it to the employee forthwith upon receipt of it. 5

(2) An employer who pays such amount to the Deputy Minister as required by subsection (1) shall not be liable to prosecution for failure to pay to the employee concerned any wages required to be paid under the provisions of this Act. 10

Records of Deputy Minister.

17. (1) The Deputy Minister shall keep a record of all money paid to him by employers and paid by him to employees under section 17. 15

(2) Where money received by the Deputy Minister on behalf of an employee has not been paid to the employee concerned by reason of the fact that the Deputy Minister has been unable to ascertain the whereabouts of the employee, and the employee does not claim it within a period of two years from the date of receipt thereof by the Deputy Minister, such money shall, upon the order of the Deputy Minister, become the property of the Crown in right of Canada. 20 25

Regulations.

18. (1) The Governor in Council may make such regulations, not inconsistent with this Act, as are necessary to carry out the provisions of this Act according to their true intent. 30

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

Coming into force.

19. This Act shall come into force on the 1st day of July, 1957. 35

319.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 319.

An Act to amend the Canadian Vessel Construction
Assistance Act.

First reading, March 25th, 1957.

THE MINISTER OF TRANSPORT.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

87670

THE HOUSE OF COMMONS OF CANADA.

BILL 319.

An Act to amend the Canadian Vessel Construction Assistance Act.

R.S. c. 43;
1952-53, c. 14.

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

1. Subsections (1) and (2) of section 3 of the *Canadian Vessel Construction Assistance Act* are repealed and the following substituted therefor: 5

Deduction in respect of capital cost of vessels for purposes of the *Income Tax Act*.

"3. (1) Where a taxpayer owns a vessel that was constructed by or for him in Canada and is registered in Canada or is registered under conditions satisfactory to the Canadian Maritime Commission in any country or territory to which the British Commonwealth Merchant Shipping Agreement (signed at London on December 10th, 1931) applies, and the construction thereof was commenced after the 1st day of January, 1949, in computing his income for a taxation year for the purposes of the *Income Tax Act* he may, notwithstanding anything in that Act or the regulations thereunder, in lieu of a deduction under paragraph (a) of subsection (1) of section 11 of that Act and the regulations under that paragraph, and so long as the title to the vessel remains vested in him, deduct such part of the capital cost to him of the vessel as he may elect, not exceeding the lesser of 10 15 20

(a) thirty-three and one-third per cent of the capital cost to him of the vessel, or

(b) the undepreciated capital cost to him of the vessel as of the end of the taxation year (before making any deduction under this section for the taxation year). 25

Deduction in respect of conversion cost.

(2) Where a taxpayer owns a vessel that is registered in Canada or is registered under conditions satisfactory to the Canadian Maritime Commission in any country or territory to which the said British Commonwealth Merchant Shipping Agreement applies, conversion or major alteration of 30

EXPLANATORY NOTE.

The purpose of clause 1 is to extend the operation of section 3 of the Act so that if a vessel of the description mentioned in the subsection is registered in another part of the Commonwealth under conditions satisfactory to the Canadian Maritime Commission, the same increased rate of capital cost allowances is available as if it were registered in Canada.

The amendment to subsection (1) deals with newly built vessels.

The present subsection (1) reads as follows:—

“3. (1) Where a taxpayer owns a vessel that was constructed by or for him in Canada and is registered in Canada and the construction thereof was commenced after the 1st day of January, 1949, in computing his income for a taxation year for the purposes of the *Income Tax Act* he may, notwithstanding anything in that Act or the regulations thereunder, in lieu of a deduction under paragraph (a) of subsection (1) of section 11 of that Act and the regulations under that paragraph, and so long as the title to the vessel vests and remains in him, deduct such part of the capital cost to him of the vessel as he may elect, not exceeding the lesser of

- (a) thirty-three and one-third per cent of the capital cost to him of the vessel, or
- (b) the undepreciated capital cost to him of the vessel as of the end of the taxation year (before making any deduction under this section for the taxation year).”

The amendment to subsection (2) makes the same change, in relation to a vessel that is converted or undergoes a major alteration, as subsection (1) makes in relation to a vessel that is newly built.

The present subsection (2) reads as follows:—

“(2) Where a taxpayer owns a vessel that is registered in Canada, conversion or major alteration of which was commenced after the 1st day of January, 1949, in computing his income for a taxation year for the purposes of the *Income Tax Act* he may, so long as the title to the vessel vests and remains in him, notwithstanding anything in that Act or the regulations thereunder, in lieu of a deduction under that Act in respect of the conversion cost but in addition to a deduction of other capital costs of the vessel under that Act, deduct such part of the conversion cost to him of the vessel as he may elect, not exceeding the lesser of

- (a) thirty-three and one-third per cent of the conversion cost to him, or
- (b) the undepreciated conversion cost to him of the vessel as of the end of the taxation year (before making any deduction under this section for the taxation year).”

which was commenced after the 1st day of January, 1949, in computing his income for a taxation year for the purposes of the *Income Tax Act* he may, so long as the title to the vessel remains vested in him, notwithstanding anything in that Act or the regulations thereunder, in lieu of a deduction under that Act in respect of the conversion cost but in addition to a deduction of other capital costs of the vessel under that Act, deduct such part of the conversion cost to him of the vessel as he may elect, not exceeding the lesser of

- (a) thirty-three and one-third per cent of the conversion cost to him, or
- (b) the undepreciated conversion cost to him of the vessel as of the end of the taxation year (before making any deduction under this section for the taxation year)."

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

"4. (1) Where a vessel is disposed of by a taxpayer,

- (a) subsection (1) of section 20 of the *Income Tax Act* does not apply to the proceeds of disposition to the extent that they are used by any person for replacement under conditions satisfactory to the Canadian Maritime Commission; and

- (b) the taxpayer may, within the time prescribed by the *Income Tax Act* for the filing of a return of his income for the taxation year in which the vessel was disposed of, elect to have the vessel constituted a prescribed class, and, if he so elects, the vessel shall be deemed to have been a prescribed class within the meaning of section 20 of the *Income Tax Act* immediately before the disposition thereof.

(1a) Where a vessel in respect of which an election was made under paragraph (b) of subsection (1), (in this subsection called the "sold vessel") was, immediately before the election, included with other property in a prescribed class within the meaning of section 20 of the *Income Tax Act*, (in this subsection called the "former prescribed class"), for the purposes of the *Income Tax Act*,

- (a) the undepreciated capital cost to the taxpayer of the sold vessel, immediately before the disposition thereof, shall be deemed to be the lesser of

- (i) the original cost to him of the sold vessel minus the aggregate of

- (A) the total amount that would have been allowed to him as a deduction in computing income under the *Income Tax Act* in respect of the vessel before the disposition thereof, if it had been a prescribed class, at the rate

S. 20 of the *Income Tax Act* not applicable in certain cases.

Determination of undepreciated capital cost of sold vessel.

2. The principal purpose of clause 2 is to extend the operation of subsection (1) of section 4 so as to include any vessel whatsoever instead of limiting its operation to those vessels in respect of which some form of special depreciation or capital cost allowances had been granted in the past. Other changes are made which relate to procedure.

Paragraph (a) exonerates a taxpayer from the obligation, imposed by the *Income Tax Act*, of including as income certain of the profits that may be realized on the sale or other disposition of a vessel where the proceeds are used for replacement under conditions satisfactory to the Canadian Maritime Commission.

Paragraph (b) enables the taxpayer to isolate the sold vessel from its former prescribed class; he may thereby obtain immediate exoneration from the tax incidence resulting from the sale instead of having to defer the enjoyment of this advantage until all of the vessels in the pool have been sold.

The present subsection reads as follows:

"4. (1) Where a vessel in respect of which an allowance has been made under section 3, or in respect of which "special depreciation", "extra depreciation" or allowances in lieu of depreciation were allowed for the purposes of the *Income War Tax Act* or the *Income Tax Act*, is disposed of, subsection (1) of section 20 of the *Income Tax Act* does not apply in respect of the proceeds of disposition to the extent that they are used for replacement under conditions satisfactory to the Canadian Maritime Commission."

Subsection (1a) is new.

Subsection (1a) establishes the procedure whereby a sold vessel may be isolated from the class or pool of assets into which it was incorporated under the *Income Tax Regulations*; it also prescribes the method to be used for ascertaining the residual value both of the vessel that is isolated from its class and as well of the vessels which may remain in the class.

of allowances claimed and allowed to him under paragraph (a) of subsection (1) of section 1100 of the Income Tax Regulations for property of the former prescribed class in computing his income for the 1949 and 5 each subsequent taxation year,

(B) the total amount claimed and allowed to him under paragraph (d) of subsection (1) of section 1100 of the Income Tax Regulations in respect of the sold vessel as a deduction in 10 computing his income for the 1949 and each subsequent taxation year, and

(C) the total amount deemed by paragraph (c) of subsection (1) of section 144 of the *Income Tax Act* to have been allowed to him in 15 respect of the sold vessel, or

(ii) the undepreciated capital cost to him of the property of the former prescribed class at the time of the disposition of the sold vessel; and

(b) the undepreciated capital cost to the taxpayer of the 20 property of the former prescribed class immediately after the disposition of the sold vessel shall be deemed to be the undepreciated capital cost to the taxpayer of the property of the former prescribed class immediately before the disposition of the sold vessel, minus 25 the undepreciated capital cost to the taxpayer of the sold vessel as determined under paragraph (a).

(1b) Notwithstanding anything in the *Income Tax Act*, where a taxpayer has made an election as prescribed in subsection (1) with respect to a vessel and the proceeds of 30 disposition of the vessel have been used for replacement under conditions satisfactory to the Canadian Maritime Commission, such re-assessments of returns of income under the *Income Tax Act* shall be made as are necessary to give 35 effect to this section."

THE HOUSE OF COMMONS OF CANADA

THE HOUSE OF COMMONS OF CANADA

Bill 330

An Act to Amend the Income Tax Act in respect of
Programmes Administered by the Province, Province
Hospital Insurance and Laboratory and Other Services
in All of Provinces.

Subsection (1b) is new.

Subsection (1b) requires the re-assessment of taxation returns where such re-assessment is necessary to give effect to the amendments.

The Minister of Revenue

Printed and Published by the Queen's Printer

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 320.

An Act to Authorize Contributions by Canada in respect of Programmes Administered by the Provinces, Providing Hospital Insurance and Laboratory and Other Services in Aid of Diagnosis.

First reading, March 25, 1957.

THE MINISTER OF NATIONAL HEALTH AND WELFARE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 320.

An Act to Authorize Contributions by Canada in respect of Programmes Administered by the Provinces, Providing Hospital Insurance and Laboratory and Other Services in Aid of Diagnosis.

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

SHORT TITLE.

Short title. **1.** This Act may be cited as the *Hospital Insurance and Diagnostic Services Act.* 5

INTERPRETATION.

Definitions: **2.** In this Act,
"Agreement." (a) "agreement" means an agreement made under section 3;
"Authorized charges." (b) "authorized charges" means charges, authorized by an agreement, to be made directly to patients for insured services, but does not include charges by way of premium or other amount not related to a specific service; 10
"Contributions." (c) "contributions" means contributions by Canada pursuant to an agreement; 15
"Cost." (d) "cost" means the cost, to be determined as prescribed in the regulations, of providing services in hospitals, but does not include
(i) any amount expended on the capital cost of land, buildings or physical plant, 20
(ii) any amount expended for the payment of any capital debt or interest thereon,

- (iii) any amount expended for the payment of any debt incurred prior to the coming into force of an agreement or interest thereon, or
- (iv) any provision for depreciation on the value of land, buildings or physical plant; 5
- “Hospital.”** (e) “hospital” means a hospital or other facility, prescribed by the regulations, providing in-patient or out-patient services, but does not include
- (i) a tuberculosis hospital or sanatorium,
- (ii) a hospital or institution for the mentally ill, or 10
- (iii) a nursing home, a home for the aged, an infirmary or other institution the purpose of which is the provision of custodial care;
- “In-patient services.”** (f) “in-patient services” means all of the following services to in-patients, namely, 15
- (i) accommodation and meals at the standard or public ward level,
- (ii) necessary nursing service,
- (iii) laboratory, radiological and other diagnostic procedures together with the necessary interpretations for the purpose of maintaining health, preventing disease and assisting in the diagnosis and treatment of any injury, illness or disability, 20
- (iv) drugs, biologicals and related preparations as provided in an agreement, 25
- (v) use of operating room, case room and anaesthetic facilities, including necessary equipment and supplies,
- (vi) routine surgical supplies,
- (vii) use of radiotherapy facilities where available, 30
- (viii) use of physiotherapy facilities where available,
- (ix) services rendered by persons who receive remuneration therefor from the hospital, and
- (x) such other services as are specified in an agreement; 35
- “Insured services.”** (g) “insured services” means the in-patient services and out-patient services to which residents of a province are entitled under provincial law without charge except a general charge by way of premium or other amount not related to a specific service and except authorized 40 charges, but does not include services any person is entitled to and eligible for under any Act of the Parliament of Canada or a provincial legislature specified in an agreement;
- “Minister.”** (h) “Minister” means the Minister of National Health and Welfare; 45
- “Out-patient services.”** (i) “out-patient services” means all or any of the services set out in paragraph (f), except subparagraphs (i) and (iv) thereof, to out-patients as specified in an agreement; and 50
- “Participating province.”** (j) “participating province” means a province that is a party to an agreement.

AGREEMENTS AUTHORIZED.

Agreements
authorized.

3. (1) Subject to this Act, the Minister may, with the approval of the Governor in Council, enter into an agreement with any province to provide for the payment by Canada to the province of contributions in respect of the cost of insured services incurred by the province pursuant to provincial law. 5

Provincial
law
described.

(2) The provincial law referred to in this Act in relation to a province is a law of the province that

(a) makes provision for the furnishing by hospitals of insured services upon uniform terms and conditions to residents of the province under the conditions specified in this Act and the regulations; 10

(b) makes provision for the payment of amounts to hospitals in respect of the cost of insured services, and the payment of such amounts as may be specified in an agreement when insured services are provided to residents of the province, who are eligible therefor and entitled thereto, by hospitals that are owned or operated by Canada or are situated outside the province; and 15

(c) authorizes the province to enter into an agreement. 20

CONTRIBUTIONS.

Amount of
contri-
butions.

4. The contribution payable to a province under an agreement shall be paid in respect of each year, and shall be the total of

(a) the aggregate in that year of

(i) twenty-five per cent of the per capita cost of in-patient services in Canada, and 25

(ii) twenty-five per cent of the per capita cost of in-patient services in the province less the per capita amount of authorized charges in respect thereof, 30

multiplied by the average for the year of the number of persons in the province who were eligible for and entitled to insured services at the end of each month in that year; and

(b) an amount that is in the same proportion to the cost of out-patient services in the province, less the amount of authorized charges in respect thereof, as the amount payable by Canada under paragraph (a) is to the cost of in-patient services in the province less the amount of authorized charges in respect thereof. 35 40

TERMS OF AGREEMENT.

Provisions
to be
included in
agreements.

5. (1) An agreement shall

(a) specify the insured services to be provided;

(b) specify the amount of authorized charges;

- (c) include a schedule of hospitals in the province; and
 (d) set out the scheme for the administration of the provincial law.
- Covenants by provinces. (2) In every agreement, the province shall covenant and agree 5
- (a) to make insured services available to all residents of the province upon uniform terms and conditions;
 (b) to make such arrangements as are necessary to ensure that adequate standards are maintained in hospitals, including the supervision, licensing and inspection thereof; 10
 (c) to maintain adequate records and accounts in form satisfactory to the Minister respecting the provision of insured services and the cost of in-patient and out-patient services and at any reasonable time to permit access thereto and audit thereof by the Minister or any person designated by him; and 15
 (d) to make provision for the recovery of the cost of insured services furnished to a person in respect of an injury or disability where such person is legally entitled to recover the cost of such services from some other person by way of damages for negligence or other wrongful act, and to make provision for the recovery from such other person by subrogation or otherwise, and to take all proper and reasonable steps to effect such recovery. 20 25
- Covenants by Canada. (3) An agreement shall contain covenants by Canada
- (a) to pay the province in accordance with the provisions thereof the amounts that Canada is authorized to pay to the province under this Act and the regulations, and 30
 (b) to make available to the province reports and records of the calculation of costs.
- Deduction of premiums from wages. (4) Where the provincial law contains provisions requiring employers to deduct from the wages, salary or other remuneration payable to their employees any premium or other amount not related to a specific service, the Governor in Council may make regulations for giving effect to such provisions in relation to persons who are paid wages, salary or other remuneration out of the Consolidated Revenue Fund, or to persons who are employed by Her Majesty in right of Canada or any agent of Her Majesty. 35 40 45

PAYMENT OF CONTRIBUTIONS.

Payment of contributions.

6. (1) Contributions or advances on account thereof shall be paid by the Minister of Finance out of the Consolidated Revenue Fund upon the certificate of the Minister at such times and in such manner as may be prescribed in 45

the regulations or in an agreement, but all payments of contributions are subject to the conditions specified in this Act and the regulations and to the observance of the covenants, agreements and undertakings contained in an agreement.

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Condition.

(2) No contributions shall be paid under this Act until at least six provinces, containing at least one-half the population of Canada, have entered into an agreement, and the provincial law in relation to those provinces is in force.

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OPERATION OF AGREEMENTS.

Duration of agreements.

7. (1) Subject to subsection (2), every agreement shall continue in force so long as the provincial law remains in operation and the province continues to give full effect to the agreement or until the expiration of five years from the day on which notice of intention to terminate the agreement is given by the Minister, with the approval of the Governor in Council, to the province with which the agreement was made; but notice of intention to terminate an agreement may not be given until after the expiration of five years from the day the agreement came into force.

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Amendments.

(2) An agreement may be amended or terminated by mutual consent of the parties thereto

- (a) with the approval of the Governor in Council, or
- (b) with the approval of the Minister, in respect of any matter referred to in subparagraph (iv) or (x) of paragraph (f) or paragraph (i) of section 2, paragraph (c) or (d) of subsection (1) of section 5, or the Acts referred to in paragraph (g) of section 2.

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REGULATIONS.

Regulations.

8. (1) The Governor in Council may make regulations for the administration of this Act and of agreements and for carrying their purposes and provisions into effect and, without restricting the generality of the foregoing, may make regulations

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- (a) defining "residents of a province" for the purposes of this Act, but no specified period of residence shall be required as a condition precedent to the establishment of residence in a province;
- (b) for calculating costs for the purposes of this Act; and
- (c) prescribing the matters to be included in the scheme for the administration of the provincial law.

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Alteration of regulations.

(2) No regulation, by reference to which an agreement with a province has been made, shall be altered except with the consent of the province or in accordance with the regulations to which it has agreed.

REPORT TO PARLIAMENT.

Report.

9. The Minister shall, as soon as possible after the termination of each fiscal year, submit a report to Parliament respecting the operation for that year of the agreements made under this Act and the payments made to the provinces under each of the agreements.

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COMMENCEMENT.

Commencement.

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

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Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 360.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1958.

**AS PASSED BY THE HOUSE OF COMMONS
29th MARCH, 1957.**

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 360.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1958.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1958, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:

Short title.

1. This Act may be cited as the *Appropriation Act No. 3, 1957*.

\$275,279,008.34
granted for
1957-58.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole two hundred and seventy-five million, two hundred and seventy-nine thousand, eight dollars and thirty-four cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-twelfth of the total of the amounts of the items set forth in the Main Estimates for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament.

\$1,605,946.59
granted for
1957-58.

3. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole one million, six hundred and five thousand, nine hundred and forty-six dollars and fifty-nine cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-twelfth of the total of the amounts of the several items set forth in the Supplementary Estimates for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament. 5 10

Account to
be rendered.
R.S., c. 116.

4. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 403.

An Act to amend the Agricultural Products Marketing Act.

First reading, April 3, 1957.

THE MINISTER
OF AGRICULTURE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 403.

An Act to amend the Agricultural Products Marketing Act.

R.S., c. 6.

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

1. The preamble and enacting clause of the *Agricultural Products Marketing Act* are repealed and the following substituted therefor: 5

Preamble.

"Whereas it is desirable to improve the methods and practices of marketing agricultural products of Canada; and whereas the legislatures of several of the provinces have enacted legislation respecting the marketing of agricultural products locally within the province; and whereas it is desirable to co-operate with the provinces and to enact a measure respecting the marketing of agricultural products in interprovincial and export trade; and whereas it is desirable to facilitate such marketing by authorizing the imposition of levies or charges for the equalization or adjustment among producers of the moneys realized from the marketing of the products; Therefore Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:" 15 20

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

Governor in Council may grant authority to provincial boards.

"2. (1) The Governor in Council may by order grant authority to any board or agency authorized under the law of any province to exercise powers of regulation in relation to the marketing of any agricultural product locally within the province, to regulate the marketing of such agricultural product in interprovincial and export trade and for such purposes to exercise all or any powers like the powers exercisable by such board or agency in relation to the marketing of such agricultural products locally within the province." 25 30

EXPLANATORY NOTES.

The amendments proposed arise from the recent decision of the Supreme Court of Canada on a reference of questions relating to the Ontario Farm Products Marketing Act. The Bill will extend the powers of regulation by a marketing board or agency to local transactions within the province, which, however, relate to interprovincial or export trade, and in any prosecution places the onus on the accused to establish that the act or omission complained of does not relate to interprovincial and export trade.

The Bill also authorizes the Governor in Council to grant authority to provincial boards to impose levies and charges for the purpose of equalizing returns amongst the producers of any agricultural product subject to a marketing scheme.

1. The present preamble reads as follows:

"Whereas it is desirable to improve the methods and practices of marketing agricultural products of Canada; and whereas the legislatures of several of the provinces have enacted legislation respecting the marketing of agricultural products locally within the province; and whereas it is desirable to co-operate with the provinces and to enact a measure respecting the marketing of agricultural products in interprovincial and export trade: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:"

2. The present section 2 reads as follows:

"2. (1) The Governor in Council may by order grant authority to any board or agency authorized under the law of any province to exercise powers of regulation in relation to the marketing of any agricultural product locally within the province, to regulate the marketing of such agricultural product *outside the province* in interprovincial and export trade and for such purposes to exercise all or any powers like the powers exercisable by such board or agency in relation to the marketing of such agricultural product locally within the province.

(2) The Governor in Council may by order revoke any authority granted under subsection (1)."

Levies and
charges.

(2) The Governor in Council may by order grant to any board or agency mentioned in subsection (1) authority,
 (a) in relation to the powers granted to such board or agency under the laws of any province with respect to the marketing of any agricultural product locally within the province, and 5
 (b) in relation to the powers that may be granted to such board or agency under this Act with respect to the marketing of any agricultural product in inter-provincial and export trade, 10
 to fix, impose and collect levies or charges from persons engaged in the production or marketing of the whole or any part of any agricultural product and for such purpose to classify such persons into groups and fix the levies or charges payable by the members of the different groups in 15
 different amounts, to use such levies or charges for the purposes of such board or agency, including the creation of reserves, and the payment of expenses and losses resulting from the sale or disposal of any such agricultural product, and the equalization or adjustment among producers of any 20
 agricultural product of moneys realized from the sale thereof during such period or periods of time as the board or agency may determine.

(3) The Governor in Council may by order revoke any authority granted under this section." 25

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

Onus.

"(2) In any prosecution for an offence under this Act, the act or omission complained of, in respect of which the prosecution was instituted, shall, unless the accused proves 30
 the contrary, be deemed to relate to the marketing of an agricultural product in interprovincial and export trade."

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 406.

An Act to amend the Excise Tax Act.

First reading, 4 April, 1957.

MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 406.

An Act to amend the Excise Tax Act.

R.S., cc. 100,
320; 1952-53,
c. 35; 1953-54,
c. 56; 1955,
c. 53; 1956,
c. 37.

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

1. The long title of the *Excise Tax Act* is repealed and the following substituted therefor:
"An Act respecting Excise Taxes." 5

1953-54, c. 56,
s. 4.

2. Paragraphs (b), (c) and (d) of subsection (5) of section 23 of the said Act are repealed.

3. The said Act is further amended by adding thereto, immediately after section 23 thereof, the following section: 10

When tax on
automobiles
payable.

"24. Notwithstanding anything in this Part, the excise tax imposed by this Part in respect of automobiles (other than automobiles to which subsection (4) of section 23 applies) is not payable

(a) in the case of an automobile manufactured or 15 produced in Canada, until title to the automobile has passed to the purchaser thereof, and

(b) in the case of an automobile imported into Canada or taken out of warehouse, until title to the automobile has passed to the importer or transferee who takes 20 the automobile out of bond for consumption."

1953-54, c. 56,
s. 6.

4. Subparagraphs (iv) to (vii) of paragraph (e) of subsection (1) of section 29 of the said Act are repealed and the following substituted therefor: 25

"(iv) any commercial artist, and

(v) any person who wraps, packages, puts up in boxes or otherwise prepares for sale, candy, chocolate, chewing gum or confectionery that may be classed as candy or a substitute for candy, 30 otherwise than in a retail store for the purpose of sale in such store; and"

EXPLANATORY NOTES.

1. The present long title, "An Act to Supplement the Revenue required to meet War Expenditures", was adopted in 1915 and is no longer appropriate.

2. The present paragraphs are:

- "(b) in the case of Canadian raw leaf tobacco, mentioned in paragraph (c) of section 2 of Schedule II, be deemed to apply when such tobacco is wrapped, packaged or otherwise prepared for sale;
- (c) in the case of articles enumerated in section 14 of Schedule I, be deemed to apply to any such goods that are wrapped, packaged, put up in boxes or otherwise prepared for sale, otherwise than in a retail store for the purpose of sale in such store; and
- (d) in the case of any fluid for use in a device mentioned in section 4 of Schedule I, be deemed to apply to any such fluid when put into tins, bottles or otherwise prepared for sale."

These provisions are rendered obsolete by the proposed amendments to the Schedules.

3. The purpose of this amendment is to implement the changes in collection of excise taxes on automobiles announced on February 7th last.

4. The present subparagraphs are:

- "(iv) any packer of olives,
- (v) any commercial artist,
- (vi) any person who wraps, packages, puts up in boxes or otherwise prepares for sale any article enumerated in section 14 of Schedule I, otherwise than in a retail store for the purpose of sale in such store, and
- (vii) any person who puts into tins or bottles or otherwise prepares for sale any fluid for use in a device mentioned in section 4 of Schedule I; and"

The proposed changes are consequential to the proposed amendments to the Schedules.

5. Section 48 of the said Act is repealed and the following substituted therefor:

Monthly returns of taxable sales.

"48. (1) Every person who is required by or pursuant to Part IV, V or VI to pay taxes shall make each month a true return of his taxable sales for the last preceding month, containing such information in such form as the regulations require. 5

Licence holders.

(2) Every person holding a licence granted under or in respect of Part IV, V or VI shall, if no taxable sales have been made during the last preceding month, make a return as required by subsection (1) stating that no taxable sales have been made. 10

Date of filing and payment.

(3) The return required by this section shall be filed and the tax payable shall be paid not later than the last day of the first month succeeding that in which the sales were made. 15

Additional penalties on default.

(4) Subject to subsection (5), upon default in payment of the tax or any portion thereof payable under Part IV, V or VI within the time prescribed by subsection (3), 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. 20

Extension of time.

(5) The Minister may, before or after the day prescribed by subsection (3), specify in writing a later day for the filing of a return or the payment of the tax or any portion thereof; and where the Minister has specified a later day 25

- (a) no penalty shall accrue or be deemed to have accrued under subsection (4) prior to such later day in respect of default in payment of the tax or portion thereof for the payment of which the later day was specified; and 30
- (b) failure to pay, on or before the later day, the tax or portion thereof for the payment of which a later day was specified constitutes a default for the purposes of subsection (4)." 35

1953-54, c. 56, s. 14; 1956, c. 37, s. 6.

6. Schedules I, II and III to the said Act are repealed and Schedules I, II and III to this Act are respectively substituted therefor.

Coming into force.

7. (1) Sections 2, 4 and 6 of this Act and the Schedules to this Act shall be deemed to have come into force on the 15th day of March, 1957, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on or after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day. 40 45

(2) Section 3 of this Act shall be deemed to have come into force on the first day of February, 1957.

5. The present section 48 reads as follows:

"48. (1) Every person who is required by or pursuant to Part IV, V or VI to pay or to collect taxes shall make each month a true return of his taxable sales for the last preceding month, containing such information and in such form as may be required by regulations.

(2) Every person holding a licence granted under or in respect of Part IV, V or VI shall, if no taxable sales have been made during the last preceding month, make a return as required by subsection (1) stating that no such taxable sales have been made.

(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.

(4) Upon default in payment of the tax or any portion thereof payable under Part IV, V or VI within the time prescribed by subsection (3) 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."

The proposed amendment would authorize a retroactive extension of time for the filing of a return and relief from any penalty accrued prior to the extended date.

6. The new Schedules will implement the Budget resolutions.

SCHEDULE I.

1. Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each. ten per cent; the tax on automobiles applies on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, or any other charges contracted for at the time of sale, whether charged for separately or not; the tax does not apply to automobiles imported under *Customs Tariff* items 702, 705a, 706 and 707.

2. Articles, materials or preparations of whatever composition or in whatever form, commonly or commercially known as toilet articles, preparations or cosmetics, which are intended for use or application for toilet purposes, or for use in connection with the care of the human body, including the hair, nails, eyes, teeth, or any other part or parts thereof, whether for cleansing, deodorizing, beautifying, preserving or restoring, and including shaving soaps and shaving creams, antiseptics, bleaches, depilatories, perfumes, scents and similar preparations ten per cent.

3. Devices, commonly or commercially known as lighters, which produce sparks, flame or heat whether or not in combination with other articles on the separate or combined value, as the case may be ten per cent.

4. Coin, disc or token operated games or amusement devices of all kinds. ten per cent.

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

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

6. Tobacco pipes; cigar and cigarette holders and cigarette rolling devices. ten per cent.

7. Cigars. fifteen per cent.

8. Matches. ten per cent.

9. (a) Clocks and watches adapted to household or personal use, except railway men's watches, and those specially designed for the use of the blind, and alarm clocks where the sale price by the Canadian manufacturer or the duty paid value of those imported does not exceed ten dollars. ten per cent.

- (b) Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, or other semi-precious stonesten per cent.
- (c) The following articles, namely:
 articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person; goldsmiths' and silversmiths' products except gold-plated or silver-plated ware for the preparation or serving of food or drinkten per cent.

SCHEDULE II.

Cigarettes and manufactured tobacco:

- (a) For each five cigarettes or fraction of five cigarettes contained in any packagetwo cents;
- (b) Manufactured tobacco, including snuff, but not including cigars and cigaretteseighty cents per pound.

SCHEDULE III.

FOODSTUFFS.

- Baking Powder; Baking Soda; Cream of tartar;
Barley; Bread; Butter; Cheese; Cream; Eggs, Egg albumen and Egg yolks; Glucose; Honey; Ice; Lactose; Lard; Rice; Salt; Shortening; Soups; Split Peas; Sugar; Yeast; Yogurt;
 Bakers' cakes and pies including biscuits, cookies or other similar articles;
Bases or concentrates for making beverages other than soft drink beverages;
Cereal breakfast foods not including beverages;
Cocoa;
Cocoanut;
Cooking oil and salad oils, mayonnaise and salad dressings;
Dessert powders;
Drinks prepared from milk or eggs;
Edible gelatine;
Fish and edible products thereof;
Flavouring extracts;
Flour including pastry, cake, biscuit, and similar mixes;
Foods prepared and sold exclusively for feeding infants;
Fruit, fresh, canned, frozen, preserved, dried or evaporated;
Grain grits and meals;
Gravies and meat extracts;
Ice cream;
Jams, jellies, marmalades, and preserves;
Malt syrup, except when sold for beverage purposes;
Maple syrup; corn syrup; table syrups; molasses;
Meats and poultry, fresh, cooked, canned, frozen, smoked or dried;
Meat tenderizers;
Milk, including buttermilk, condensed milk, evaporated milk, and powdered milk;
Peanut butter;
Pickles, relishes, catsups, sauces, olives, horseradish, mustard, and similar goods;
Pie fillings;
Prepared whipping cream;
Prune juice; grape juice;
Sandwich spreads;
Spaghetti, macaroni and vermicelli;
Spices, condiments and seasonings;
Tea, coffee and substitutes therefor;
Vegetables, fresh, canned, frozen or dehydrated;
Vegetable juices; fruit juices which consist of at least ninety-five per cent of pure juice of the fruit;

Vinegar;

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

FARM AND FOREST.

Bees; Casein; Fertilizer; Hay; Hops; Shorts; Straw;

Alfalfa meal;

Animals, living;

Baling twine or baling wire for baling farm produce, and articles and materials to be used or consumed exclusively in process of manufacture thereof;

Beet pulp, dried;

Boxes for farm wagons, and articles and materials to be used exclusively in the manufacture thereof;

Creosote oil and other wood preservatives when for use exclusively in the treatment of timber, poles or lumber;

Drain tiles for agricultural purposes;

Farm produce sold by the individual farmer of his own production, not including flowers, when the sales thereof exceed five hundred dollars per annum;

Potted, flowering or bedding plants, dormant flower bulbs and cut foliage;

Feeds for fur-bearing animals whose pelts have commercial value;

Forest products when produced and sold by the individual settler or farmer;

Friction disc sharpeners;

Furs, raw;

Gopher poison, and materials for use exclusively in its manufacture;

Grain or seed cleaning machines and complete parts therefor;

Grains and seeds in their natural state;

Harness for horses and complete parts therefor, and articles and materials to be used exclusively in the manufacture thereof; harness leather;

Hides, raw and salted;

Logs and round unmanufactured timber;

Materials to be used exclusively in the manufacture of feeds for poultry, cattle and other stock and fur-bearing animals;

Nursery stock;

Oil cake, oil cake meal;

Peat moss when used for agricultural purposes, including poultry litter;

Poultry, cattle and other stock feeds;

Poultry, living;

Preparations, chemicals or poisons for pest control purposes in agriculture or horticulture, and materials for use exclusively in the manufacture thereof;

Sap spouts and sap buckets, evaporators and complete parts therefor, when for use exclusively for the production of maple syrup;

Sawdust and wood shavings;
 Settlers' effects;
 Steel pens and complete parts thereof for farm animals, and articles and materials for use exclusively in the manufacture thereof;
 Vegetable plants;
 Vermiculite;
 Wool not further prepared than washed;
 Woollen rolls or wool yarn milled for a producer of wool from wool supplied by him for his own use;

ENGINES

Internal combustion traction engines, and portable engines with boilers in combination, for farm purposes, or for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump or common or other carrier, and accessories (not including machines and tools for operation by such engines) and complete parts of all the foregoing, and articles and materials, not including plant equipment, to be used or consumed exclusively in the manufacture of the foregoing engines, boilers or parts thereof;

MINES AND QUARRIES.

Crushed stone or crushed gravel;
 Gold and silver in ingots, blocks, bars, drops, sheets or plates unmanufactured;
 Ores of all kinds;
 Sand, gravel, rubble, and field stone;

MARINE AND FISHERIES.

Boats *bona fide* purchased by fishermen for use in the fisheries, and articles and materials to be used exclusively in the manufacture, equipment or repair of such boats;
 Carrageen or Irish Moss;
 Cotton duck and cotton sail twine to be used only in the manufacture of equipment for ships or vessels;
 Rope and cordage of cotton, hemp, manila or other vegetable fibre, or nylon, for the fisheries, not including these articles for sportsmen's purposes, and materials for use only in the manufacture thereof;
 Preservatives for use exclusively for treating fishing nets, ropes and lines;
 Materials for use only in the construction, equipment and repair of ships over ten tons net register tonnage;
 Materials used as ingredients in canned fish;
 Ships licensed to engage in the Canadian coasting trade;
 Sinkers, and floats including trawl kegs, when for use exclusively in the fisheries, not including these articles for sportsmen's purposes;

CHARITABLE, HEALTH, ETC.

Adrenocorticotrophin (ACTH); Cortisone; Insulin; Radium;

Articles and materials for the sole use of any *bona fide* public hospital certified to be such by the Department of National Health and Welfare, when purchased in good faith for use exclusively by the said hospital and not for resale;

Artificial eyes;

Donations of clothing and books for charitable purposes;

Hearing aids and parts therefor, including batteries specifically designed for use with such hearing aids;

Liver extract for use exclusively in the treatment of anaemia;

Memorials or monuments erected in memory of members of the Armed Forces who lost their lives in the service of their country;

Vaccine for use in the prevention of poliomyelitis, and material for use exclusively in the manufacture thereof;

War Veterans' badges;

PRINTING AND EDUCATIONAL.

Bibles, missals, prayer books, psalm and hymn books, religious tracts, Sunday School lesson pictures, books, bound and unbound, pamphlets, booklets, leaflets, scripture, prayer, hymn and mass cards and religious mottoes and pictures unframed, for the promotion of religion, and materials to be used exclusively in the manufacture thereof, but not including forms, stationery or annual calendars;

Books, printed and bound, that contain no advertising and are solely for educational, technical, cultural or literary purposes, and materials to be used exclusively in the manufacture thereof, but excluding price lists, time tables, rate books, catalogues, periodic reports, fashion books, albums, books for writing or drawing upon, and any books similar to the foregoing exclusions;

National manufacturing, industrial or mercantile trade directories, and materials to be used exclusively in the manufacture thereof, but excluding all other directories, and excluding statistical, financial or biographical surveys, reports, year books or directories, and transportation, telephone, municipal or street directories, guides or rate books;

College and school annuals; newspapers; sheet music; magazines and literary papers unbound, regularly issued at stated intervals, not less frequently than four times yearly; and materials to be used exclusively in the manufacture thereof;

The Minister shall be the sole judge as to whether any printed material comes within any of the classes enumerated in any of the four foregoing paragraphs of this heading;

Desks and chairs specially designed for use in class rooms when sold to educational institutions;

Manuscript;

Photographic records authorized by the Department of Education of any province in Canada for instruction in the English and the French languages and materials to be used exclusively in the manufacture of books;

Photographic paintings, pastels, drawing and other art work and illustrations of all kinds, whether original, copies or proofs, and printing plates made to reproduce the same, for use exclusively as non-advertising news material or for illustrating non-advertising articles or stories in periodical publications enjoying second-class mailing privileges: the pages of which are regularly bound, with stitched or otherwise fastened together;

Printing produced by a school or university when for its own use and not for resale;

DIPLOMATIC

Articles for the use of the Governor General;
Articles important for the personal or official use of the Heads of Diplomatic Missions, High Commissioners representing other of Her Majesty's Governments, Consuls, Secretaries and Attaches of Legations, Legations and offices of High Commissioners in Canada, Trade Commissioners and Assistant Trade Commissioners representing other of Her Majesty's Governments, Councils General, Councils and Vice-consuls of Foreign Nations, who are natives or citizens of the countries they represent and are not engaged in any other business or profession;
Automobiles, cigars, cigarettes, manufactured tobacco, ale, beer, stout, wines and spirits purchased in Canada by any of the foregoing;

CERTAIN BUILDING MATERIALS

Bricks, building tile, floor tile, roofing blocks, curved or shaped and building stone;
Cement;
Cementing pumps for use in forced hot water heating systems for the heating of buildings;
Floor and window sashes;
Hard surface composition yardage flooring for permanent flooring to floors;
Laster, lime, cement and additives for concrete;
Lumber, sash, doors, shingles, lath, siding, stairways;
Material for waterproofing and moisture proofing buildings;
Laster boards, fibroboard, wall panels, building paper, wallpaper and materials manufactured wholly or in part of vegetable or mineral substances for ceilings, walls, bolting insulation or acoustical purposes;
Paints, varnishes, white lead and paint oil;
Prepared roofings;

Phonograph records authorized by the Department of Education of any province in Canada for instruction in the English and the French language, and materials to be used exclusively in the manufacture thereof;

Photographs, paintings, pastels, drawing and other art work and illustrations of all kinds, whether originals, copies or proofs, and printing plates made to reproduce the same, for use exclusively as non-advertising news pictures or for illustrating non-advertising articles or stories in periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire stitched or otherwise fastened together;

Printing produced by a school or university when for its own use and not for resale;

DIPLOMATIC.

Articles for the use of the Governor General;

Articles imported for the personal or official use of the Heads of Diplomatic Missions, High Commissioners representing other of Her Majesty's Governments, Counsellors, Secretaries and Attaches at Embassies, Legations and offices of High Commissioners in Canada, Trade Commissioners and Assistant Trade Commissioners representing other of Her Majesty's Governments, Consuls General, Consuls and Vice-Consuls of Foreign Nations, who are natives or citizens of the countries they represent and are not engaged in any other business or profession;

Automobiles, cigars, cigarettes, manufactured tobacco, ale, beer, stout, wines and spirits purchased in Canada by any of the foregoing;

CERTAIN BUILDING MATERIALS.

Bricks, building tile, floor tile, building blocks curved or shaped and building stone;

Chimney caps;

Circulating pumps for use in forced hot water heating systems for the heating of buildings;

Door and window screens;

Hard surface composition yardage flooring for permanent bonding to floors;

Plaster; lime; cement and additives for concrete;

Lumber; sash; doors; shingles; lath; siding; stairways;

Material for waterproofing and moisture-proofing buildings;

Plaster boards, fibreboard, wall panels, building paper, wallpaper and materials, manufactured wholly or in part of vegetable or mineral substances, for ceilings, walls, building insulation or acoustical purposes;

Paints, varnishes, white lead and paint oil;

Prepared roofings;

Shower baths, bath tubs, basins, faucets, closets, lavatories, urinals, sinks and rims therefor and laundry tubs, not including repair parts therefor, nor pipes and pipe fittings;

Cast iron soil pipe and cast iron fittings therefor;

Glass for buildings;

Furnaces, stokers, oil or gas burners, hot water and steam radiators not including fittings, for the heating of buildings;

Locks and lock sets;

Materials to be incorporated in terrazzo flooring;

Septic tanks;

Skylights;

Precast concrete shapes when purchased by municipalities for bridges in public highway systems;

Structural steel when purchased by municipalities for bridges in public highway systems;

Structural steel for buildings;

Tar and asphalt for roofing;

Ventilators and louvres, not motor operated;

Articles and materials to be used exclusively in the manufacture or production of the foregoing building materials;

COVERINGS.

Usual coverings to be used exclusively for covering goods not subject to the consumption or sales tax and materials to be used exclusively in the manufacture of such coverings;

FIRE BRICK, REFRACTORIES, ETC.

Fire brick, plastic refractories, high temperature cement, fire clay and other refractory materials for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment, and materials to be used or consumed exclusively in the manufacture of such fire brick or refractory materials;

PROCESSING MATERIALS.

Materials (not including grease or lubricating oils) consumed or expended directly in the process of manufacture or production of goods;

MACHINERY AND APPARATUS TO BE USED IN MANUFACTURE OR PRODUCTION.

Machinery and apparatus that, in the opinion of the Minister, are to be used directly in the process of manufacture or production of goods, and the following machinery or apparatus:

Coal crushers and stokers;

Structures that are adjuncts to or provide access to the machinery and apparatus mentioned herein;

Repair and maintenance equipment used by manufacturers or producers for servicing their machinery and apparatus mentioned herein;

Safety devices and equipment for the prevention of accidents in the manufacturing or production of goods;

Systems installed by manufacturers or producers for exhausting dust and noxious fumes from their manufacturing operations;

Equipment used to carry refuse or waste from production machinery;

Equipment for hospitals and first aid stations in manufacturing establishments;

Gasoline-powered and diesel-powered self-propelled trucks mounted on rubber-tired wheels for off-highway use exclusively at mines and quarries;

Complete parts of all the foregoing;

This exemption does not apply to office equipment or motor vehicles, except those mentioned above;

MISCELLANEOUS.

Articles and materials purchased or imported by a government of a country designated by the Governor in Council under *Customs Tariff* item 708, or purchased or imported by a Canadian government agency on behalf of such a government, for the construction, maintenance or operation of military or defence establishments in Canada and not intended for resale, gift or other disposition except as may be authorized by the Minister of National Revenue;

British and Canadian coins and foreign gold coin;

Drain tile not exceeding four inches in inside diameter and twelve inches in length;

Identification tags or labels for designating the grades or quality of meat, poultry, fish, eggs, fruit and vegetables, and materials to be used exclusively in the manufacture thereof;

Perforated bituminized fibre pipe for drainage purposes not exceeding four inches in inside diameter;

Electricity;

Equipment sold to or imported by municipalities for their own use and not for resale, at a price in excess of five hundred dollars per unit, specially designed for use directly for road making, road cleaning or fire fighting, but not including automobiles or ordinary motor trucks;

Fuel for lighting or heating, but not including fuel when for use in internal combustion engines; crude oil to be used in the production of fuel;

Natural gas and gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes;

Railway ties;

Seventy-five per cent of the sale price if manufactured in Canada, or seventy-five per cent of the duty paid value if imported, of trailers for use as homes;

Tanks for collecting milk, not including chassis or cabs;

Tires and tubes for use exclusively on the machinery enumerated in *Customs Tariff* item 411a;

GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS.

173, 209b, 352a, 364, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, and complete parts thereof, 409j, 409k, 409q, 409t, 409u, 409v, 411a, 431h, 436, 437, 439c, 440k, 460, 476, 476a, 476b, 478, 480, 480a, 663b, 666, 667, 682, 682a, 690a, 692, 692b, 693, 695a, 695b, 695c, 695d, 696, 696a, 697, 698, 699, 700, 701, 702, 703, 704, 708, 708b, 786, 848;

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

Articles and materials to be used exclusively in the manufacture of goods enumerated in *Customs Tariff* items 173, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409q, 409t, 409u, 409v, 410b, 411, 411a, 411b, 431h, 439c, 440k, 476, 476a, 480, 480a, 663, 663a, 663b, 666, 667, 696, 848;

Materials, not including plant equipment consumed in process of manufacture or production, that enter directly into the cost of goods enumerated in *Customs Tariff* items 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409q, 410b, 411, 411a, 411b, 439c, 440k, 476, 476a, 480, 480a, 663, 663a, 666, 667, 696.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 407.

An Act to amend the Income Tax Act.

First reading, 4 April, 1957.

MINISTER OF FINANCE

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 407.

An Act to amend the Income Tax Act.

R.S., c. 148;
1952-53, c. 40;
1953-54, c. 57;
1955, cc. 54,
55;
1956, c. 39.

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

1. (1) All that portion of section 5 of the *Income Tax Act* following paragraph (b) thereof is repealed and the following substituted therefor: 5

“minus the deductions permitted by paragraphs (i), (q) and (qa) of subsection (1) of section 11 and by subsections (5) to (11), inclusive, of section 11 but without any other deductions whatsoever.” 10

(2) This section is applicable to the 1956 and subsequent taxation years.

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

Alimony. “(d) an amount received by the taxpayer in the year, 15 pursuant to a decree, order or judgment of a competent tribunal or pursuant to a written separation agreement, as alimony or other allowance payable on a periodic basis for the maintenance of the recipient thereof, children of the marriage, or both the recipient and 20 children of the marriage, if the recipient was living apart from, and was separated pursuant to a divorce, judicial separation or written separation agreement from, the spouse or former spouse required to make the payment at the time the payment was received 25 and throughout the remainder of the year;”

(2) This section is applicable to the 1957 and subsequent taxation years.

EXPLANATORY NOTES.

Clause 1: The words being repealed read as follows:

"minus the deductions permitted by paragraphs (i), (l) and (q) of subsection (1) of section 11 and by subsections (5) to (11), inclusive, of section 11 but without any other deductions whatsoever."

This amendment deletes the reference to paragraph (l) of subsection (1) of section 11 which deals with alimony. This means that alimony payments made by a taxpayer will no longer be considered in determining what shall be classed as income from an office or employment. This in turn means that the amount of a taxpayer's income classed as earned income will be increased and his income classed as investment income reduced.

This amendment also adds the reference to paragraph (qa). This is consequential upon the addition of this new paragraph by clause 4.

Clause 2: The paragraph being repealed reads as follows:

"(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 written separation agreement as alimony or other allowance payable on a periodic basis for the maintenance of the recipient thereof, children of the marriage, or both the recipient and children of the marriage, if the recipient is living apart from the spouse or former spouse required to make the payments;"

This paragraph describes a type of payment, generally referred to as alimony, which the recipient thereof must take into income. The amendment deletes the requirement that such a payment must have been awarded in an action or proceeding for divorce or judicial separation and adds the underlined words.

3. (1) Paragraph (d) of subsection (1) of section 10 of the said Act is repealed and the following substituted therefor:

Service
pension or
allowance.

“(d) a pension payment or allowance that is received under or is subject to the *Pension Act*, the *Civilian War Pensions and Allowances Act* or the *War Veterans’ Allowance Act*, or compensation received under regulations made under section 5 of the *Aeronautics Act*,” 5

(2) This section is applicable to the 1957 and subsequent taxation years. 10

4. (1) All that portion of paragraph (k) of subsection (1) of section 11 of the said Act preceding subparagraph (i) thereof is repealed and the following substituted therefor:

Capital
element of
annuities.

“(k) the capital element of each annuity payment (other than a superannuation or pension benefit or a payment under a registered retirement savings plan) included in computing income for the year, that is to say,” 15

(2) Paragraph (l) of subsection (1) of section 11 of the said Act is repealed and the following substituted therefor:

Alimony.

“(l) an amount paid by the taxpayer in the year, pursuant to a decree, order or judgment of a competent tribunal or pursuant to a written separation agreement, as alimony or other allowance payable on a periodic basis for the maintenance of the recipient thereof, children of the marriage, or both the recipient and children of the marriage, if he was living apart from, and was separated pursuant to a divorce, judicial separation or written separation agreement from, his spouse or former spouse to whom he was required to make the payment at the time the payment was made and throughout the remainder of the year;” 20 25 30

(3) Subsection (1) of section 11 of the said Act is further amended by adding thereto, immediately after paragraph (q) thereof, the following paragraph:

Contribution
to teachers’
fund.

“(qa) where a taxpayer is a teacher, an amount not exceeding \$250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers’ exchange arrangement;” 35 40

(4) Subsection (1) of section 11 of the said Act is further amended by striking out the word “and” at the end of paragraph (r) thereof, by adding the word “and” at the

Clause 3: This amendment adds the underlined words. This means that allowances under the War Veterans' Allowance Act will no longer have to be included in computing income.

Clause 4: (1) This amendment, which is consequential upon the addition of the new section 79B dealing with registered retirement savings plans (see clause 17), adds the underlined words.

(2) This paragraph describes a type of payment, generally referred to as alimony, which the payer may deduct in computing income. The amendment to this paragraph is the same as that described in the note opposite clause 2 above.

(3) This new paragraph, which implements paragraph 10 of the Income Tax Resolution, permits a teacher to deduct from income an amount paid under a teachers' exchange arrangement.

(4) This new paragraph is consequential upon the addition of the new section 79B (see clause 17).

end of paragraph (s) thereof, and by adding thereto the following paragraph:

Premium
under
registered
retirement
savings plan.

“(t) an amount paid by the taxpayer as a premium under a registered retirement savings plan as permitted by section 79B.” 5

(5) Paragraph (a) of subsection (10) of section 11 of the said Act is repealed and the following substituted therefor: “(a) annual professional membership dues the payment of which was necessary to maintain a professional status recognized by statute,” 10

Utilities
service
connection.

(6) Section 11 of the said Act is further amended by adding thereto the following subsection: “(15) Notwithstanding paragraphs (a) and (b) of subsection (1) of section 12, there may be deducted in computing the income of a taxpayer for a taxation year from a business an amount paid by him in the year to a person (other than a person with whom he does not deal at arm’s length) for the purpose of making a service connection to his place of business for the supply, by means of wires, pipes or conduits, of electricity, gas, telephone service, water or sewers supplied by such person, to the extent that the amount so paid was not paid 15 20

(a) to acquire property of the taxpayer, or
(b) as consideration for the goods or services for the supply of which the service connection was undertaken or made.” 25

(7) Subsections (1), (2), (4) and (6) are applicable to the 1957 and subsequent taxation years, and subsections (3) and (5) are applicable to the 1956 and subsequent taxation years. 30

5. (1) Section 12 of the said Act is amended by adding thereto the following subsection:

Application
of s. 12 (1)(c).

“(6) Paragraph (c) of subsection (1) does not apply in respect of an outlay or expense made or incurred by a taxpayer, at a time when more than 50% of its property consisted of shares in the capital stock of a subsidiary controlled corporation subsidiary to it, for the purpose of gaining or producing income in the form of dividends from any such corporation or in connection with property in the form of shares in the capital stock thereof.” 35 40

(2) This section is applicable to the 1957 and subsequent taxation years.

6. Subsection (1) of section 5 of chapter 39 of the statutes of 1956 is applicable in respect of amounts paid under any enactment of the Parliament of Canada passed in the year 1957. 45

(5) The paragraph being repealed reads as follows:

“(a) annual professional membership dues the payment of which was necessary to maintain a professional status recognized by statute *that he was required by his contract of employment to maintain,*”

This amendment implements paragraph 5 of the Income Tax Resolution which reads as follows:

“5. That for the 1956 and subsequent taxation years, in computing income from an office or employment a taxpayer be allowed to deduct annual professional membership dues the payment of which was necessary to maintain a professional status recognized by statute, even although he is not required to maintain that professional status by his contract of employment.”

(6) This new subsection allows a deduction in computing income from a business under certain circumstances for the cost of poles, wires or pipes necessary to connect the user's premises to certain public utilities.

Clause 5: This new subsection provides that holding companies shall be an exception to the rule stated in section 12 of the Income Tax Act that taxpayers may not deduct expenses incurred for the purpose of producing exempt income.

Clause 6: This clause extends to 1957 the provision enacted in the 1956 Statutes that children in respect of whom amounts are paid as family assistance to immigrants and settlers shall be classed as children qualified for family allowance for income tax purposes.

Charitable
donations.

7. (1) All that portion of paragraph (a) of subsection (1) of section 27 of the said Act preceding subparagraph (i) thereof is repealed and the following substituted therefor:

“(a) the aggregate of gifts made by the taxpayer in the year (or in the immediately preceding year, to the extent of the amount thereof that was not deductible under this Act in computing the taxable income of the taxpayer for that immediately preceding year) to charitable organizations in Canada exempt from tax under this Part by paragraph (e) of subsection (1) of section 62, corporations or trusts resident in Canada and exempt from tax under this Part by paragraph (f) or (g) of subsection (1) of section 62, housing corporations resident in Canada and exempt from tax under this Part by paragraph (ga) of subsection (1) of section 62, Her Majesty in right of the provinces and Canadian municipalities, not exceeding”

(2) Subparagraph (iv) of paragraph (c) of subsection (1) of section 27 of the said Act is repealed and the following substituted therefor:

“(iv) as remuneration for one full-time attendant upon, or for the full-time care in a nursing home of, the taxpayer, his spouse or any such dependant who was throughout the whole of a 12 months' period ending in the taxation year necessarily confined by reason of illness, injury or affliction to a bed or wheel chair,

(iva) for the full-time care in a nursing home of any such dependant if the dependant is, and has been certified by a qualified medical practitioner to be, a person who, by reason of lack of normal mental development, is and in the foreseeable future will continue to be dependent on others for his personal needs and care,”

(3) Subsection (1) of section 27 of the said Act is further amended by adding thereto, immediately after paragraph (c) thereof, the following paragraph:

Optional
standard
deduction.

“(ca) \$100 in the case of a taxpayer who is an individual, but where a deduction is made under this paragraph in computing the taxable income of the taxpayer for a taxation year,

(i) no deduction may be made under paragraph (a), (d) or (e) of subsection (10) of section 11 in computing his income for that year,

(ii) no deduction may be made under paragraph (a) of this subsection in respect of gifts made by him in that year in computing his taxable income for that or a subsequent taxation year, and

Clause 7: (1) This amendment, which adds the underlined words, implements paragraphs 2 and 9 of the Income Tax Resolution which read as follows:

"2. That the amount of a taxpayer's donations to charitable organizations in a year in excess of the amount deductible under the Act be allowed to be carried forward and included with his charitable donations for the immediately following year."

"9. That for the 1957 and subsequent taxation years donations to certain corporations established for the purpose of providing low-cost housing accommodation for the aged may be included in the charitable donations for which a deduction from income may be made for the purpose of computing taxable income."

See clause 14 for a further reference to housing corporations.

(2) This amendment implements paragraphs 7 and 8 of the Income Tax Resolution which read as follows:

"7. That for the 1956 and subsequent taxation years payments made for the full-time care in a nursing home of the taxpayer, his spouse or dependant who was throughout the whole of a 12 months' period ending in the taxation year necessarily confined by reason of illness, injury or affliction to a bed or wheel chair may be included in the medical expenses for which a deduction from income may be made for the purpose of computing taxable income.

8. That for the 1956 and subsequent taxation years payments made for the full-time care in a nursing home of a dependant of the taxpayer certified by a medical practitioner to be a person who, by reason of lack of normal mental development, is and in the foreseeable future will continue to be dependent on others for his personal needs and care may be included in the medical expenses for which a deduction from income may be made for the purpose of computing taxable income."

(3) This new paragraph implements paragraph 1 of the Income Tax Resolution which reads as follows:

"1. That for the 1957 and subsequent taxation years an individual be allowed to deduct, in computing taxable income, the amount of \$100 in lieu of claiming any deduction for medical expenses, donations to charitable organizations, trade union dues and professional membership dues."

(iii) no deduction may be made under paragraph (c) of this subsection in computing his taxable income for that year;"

(4) Subparagraph (ii) of paragraph (d) of subsection (1) of section 27 of the said Act is repealed and the following substituted therefor: 5

"(ii) did not include any amount in respect of remuneration for an attendant, or care in a nursing home, by reason of his blindness, illness, injury or affliction in calculating a deduction for medical expenses under this section for the year; and" 10

(5) Subsections (1) and (3) are applicable to the 1957 and subsequent taxation years, and subsections (2) and (4) are applicable to the 1956 and subsequent taxation years.

S. (1) Subsection (9a) of section 28 of the said Act is repealed and the following substituted therefor: 15

Dividends received by corporation.

"(9a) Where two corporations have, from May 10, 1950, or earlier, to the time of the acquisition hereinafter referred to of control of one of the corporations (hereinafter in this subsection referred to as the "payer corporation") by the other corporation (hereinafter in this subsection referred to as the "receiving corporation"), been subsidiary wholly-owned corporations and 20

- (a) been subsidiary to the same corporation, or
- (b) been subsidiary to separate non-resident corporations and become subsidiary to the same non-resident corporation as a result of one of the non-resident corporations acquiring control of the payer corporation or the receiving corporation from the other non-resident corporation after 1954, 25 30

and the receiving corporation has acquired control of the payer corporation by the purchase from the corporation to which they were or have become subsidiary of shares of the capital stock of the payer corporation for a consideration not exceeding 35

- (c) in the case of shares that had a par value, the par value thereof, and
- (d) in the case of shares that had no par value, the proportion of the paid-up capital of the payer corporation with respect to the class of shares to which the shares so acquired belong that the number of shares so acquired is of the number of issued shares in the class, 40

subsection (2) is not applicable to a dividend paid by the payer corporation to the receiving corporation." 45

(4) This amendment, which adds the underlined words, is consequential upon the amendment referred to in the note opposite sub-clause (2) above.

Clause 8: This amendment makes some changes in the conditions under which one corporation may receive dividends tax-free from another corporation over which it has acquired control.

The subsection being repealed reads as follows:

"(9a) Where two corporations have, from May 10, 1950, or earlier, to the time of the acquisition hereinafter referred to,

(a) been subsidiary wholly-owned corporations, and

(b) been subsidiary to the same corporation,

and one of them (hereinafter in this subsection referred to as the "receiving corporation") has acquired control of the other (hereinafter in this subsection referred to as the "payer corporation") by the purchase from the corporation to which they were subsidiary of shares of the capital stock of the payer corporation for a consideration not exceeding

(c) in the case of shares that had a par value, the par value thereof, and
(d) in the case of shares that had no par value, the proportion of the paid-up capital of the payer corporation with respect to the class of shares to which the shares so acquired belong that the number of shares so acquired is of the number of issued shares in the class,

subsection (2) is not applicable to a dividend paid by the payer corporation to the receiving corporation."

(2) This section is applicable to dividends paid by the payer corporation to the receiving corporation where control of the payer corporation was acquired by the receiving corporation after 1956.

9. (1) Subsection (5) of section 32 of the said Act is repealed and the following substituted therefor:

“Earned income” defined.

“(5) For the purpose of this section, “earned income” means the aggregate of

- (a) salary or wages, superannuation or pension benefits, retiring allowances, death benefits, royalties in respect of a work or invention of which the taxpayer was the author or inventor, amounts allocated to the taxpayer by a trustee under an employees profit sharing plan, amounts received by the taxpayer from a trustee under a supplementary unemployment benefit plan and amounts included in computing income for the taxation year by virtue of section 79B,
- (b) income from the carrying on of a business either alone or as a partner actively engaged in the business, and
- (c) rental income from real property,
- minus
- (d) business losses sustained in the taxation year in the course of the carrying on of a business either alone or as a partner actively engaged in the business, and
- (e) amounts deductible under section 79B in computing income for the taxation year.”

(2) This section is applicable to the 1957 and subsequent taxation years.

10. (1) Paragraph (a) of subsection (2) of section 33 of the said Act is repealed and the following substituted therefor:

“Tax otherwise payable under this Part.”

“(a) “tax otherwise payable under this Part” means the tax otherwise payable for the taxation year in respect of which the expression is being applied (determined, in the case of a taxpayer by whom an election under section 43 applicable to that year has been made, as though no amount were included in computing his income for that year by virtue of section 20), after making any deduction under section 38 and after deducting the Old Age Security tax imposed by subsection (3) of section 10 of the *Old Age Security Act* but before making any deduction in respect of taxes payable to the government of a country other than Canada; and”

Clause 9: This amendment adds the underlined words to provide that the proceeds from a supplementary unemployment benefit plan and a registered retirement savings plan shall be classed as earned income. It also provides that certain amounts shall be deducted in the computation of earned income. This is considered necessary because by definition investment income is income that is not specifically stated to be earned income, and amounts not deducted from earned income reduce the amount of investment income subject to the 4% investment surtax.

Clause 10: This amendment adds the underlined words. This provides that the deduction of 10% of the tax otherwise payable allowed to taxpayers in a province imposing a personal income tax shall not apply to the additional amount of tax arising because of the recapture of capital cost allowances under section 20 if advantage is taken of the provisions of section 43 for the spreading back over a number of years of the amount recaptured.

(2) This section is applicable to the 1957 to 1961 taxation years, each inclusive.

11. (1) Subsection (1) of section 38 of the said Act is repealed and the following substituted therefor:

Credit for
dividends.

“**38.** (1) An individual who was resident in Canada at any time in a taxation year may deduct from the tax otherwise payable under this Part for a taxation year 20% of the amount by which

(a) the aggregate of all dividends received by him in the year from taxable corporations in respect of shares of the capital stock of the corporations from which they were received and of all dividends that he is, by sections 8 and 81, deemed to have received from such corporation in the year, to the extent that the dividends so received or so deemed to have been received, as the case may be, were included in computing his income for the year, exceeds the aggregate of

(b) the amount, if any, deductible from income in respect of those dividends by virtue of a regulation made under subsection (2) of section 11, and

(c) all outlays and expenses deductible in computing the taxpayer's income for the year to the extent that they may reasonably be regarded as having been made or incurred for the purpose of earning the dividend income.”

(2) This section is applicable to the 1957 and subsequent taxation years.

12. (1) Section 42 of the said Act is amended by adding thereto, immediately after subsection (2) thereof, the following subsection:

Assessment.

“(2a) The provisions of this Part relating to the assessment of tax, interest and penalties apply *mutatis mutandis* to an assessment whereby, for the purposes of this section, it is determined by the Minister that no tax is payable under this Part for the year of averaging or that an overpayment has been made as described in subsection (2).”

(2) This section is applicable to the 1956 and subsequent taxation years.

13. Subsection (2) of section 52 of the said Act is repealed and the following substituted therefor:

Certificate
before
distribution.

“(2) Every assignee, liquidator, administrator, executor and other like person, other than a trustee in bankruptcy, before distributing any property under his control, shall obtain a certificate from the Minister certifying that taxes, interest or penalties that have been assessed under this Act

Clause 11: This amendment deletes the requirement that the 20% dividend tax credit may not exceed the amount of tax attributable to the dividend. This will remove the need for taxpayers with small incomes calculating their tax both with and without their dividends included.

The subsection being repealed reads as follows:

"38. (1) An individual who was resident in Canada at any time in a taxation year may deduct from the tax otherwise payable under this Part for a taxation year the lesser of

- (a) 20% of the amount by which
 - (i) the aggregate of all dividends received by him in the year from taxable corporations in respect of shares of the capital stock of the corporations from which they were received and of all dividends that he is, by sections 8 and 81 deemed to have received from such a corporation in the year, to the extent that the dividends so received or so deemed to have been received, as the case may be, were included in computing his income for the year, exceeds the aggregate of
 - (ii) the amount, if any, deductible from income in respect of those dividends by virtue of a regulation made under subsection (2) of section 11, and
 - (iii) all outlays and expenses deductible in computing the taxpayer's income for the year to the extent that they may reasonably be regarded as having been made or incurred for the purpose of earning the dividend income, or
 - (b) the amount by which
 - (i) the taxpayer's tax under this Part for the year before making any deductions under sections 33 to 41 exceeds
 - (ii) the amount that the taxpayer's tax under this Part for the year before making any deductions under sections 33 to 41 would be if the taxpayer had not received, nor been deemed to have received, the dividends referred to in subparagraph (i) of paragraph (a)."

Clause 12: This new subsection implements paragraph 3 of the Income Tax Resolution which reads as follows:

"3. That a taxpayer whose chief source of income is farming or fishing be allowed to appeal his assessment for a year of averaging even if no tax is assessed for that year of averaging."

Clause 13: This amendment allows an executor or other like person to furnish acceptable security for the payment of taxes, before distributing property under his control.

The subsection being repealed reads as follows:

"(2) Every assignee, liquidator, administrator, executor and other like person, other than a trustee in bankruptcy, 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."

and are chargeable against or payable out of the property have been paid or that security for the payment thereof has, in accordance with subsection (4) of section 116, been accepted by the Minister."

14. (1) Subsection (1) of section 62 of the said Act is amended by adding thereto, immediately after paragraph (g) thereof, the following paragraphs: 5

Certain housing corporations.

"(ga) a corporation that was constituted exclusively for the purpose of providing low-cost housing accommodation for the aged, no part of the income of which was payable to, or was otherwise available for the personal benefit of, any proprietor, member or shareholder thereof; 10

National Conference of Canadian Universities.

(gb) the National Conference of Canadian Universities, incorporated by letters patent dated the 18th day of January, 1957 under the seal of the Secretary of State of Canada;" 15

(2) Subsection (1) of section 62 of the said Act is further amended by striking out the word "or" at the end of paragraph (ra) thereof, and by adding thereto, immediately after paragraph (ra) thereof, the following paragraph: 20

Trust under registered retirement savings plan.

"(rb) a trust under a registered retirement savings plan to the extent provided by section 79B; or"

(3) Paragraph (ga) of subsection (1) of section 62 of the said Act as enacted by subsection (1) of this section is applicable to the 1957 and subsequent taxation years. 25

15. Subsection (3) of section 69 of the said Act is repealed.

16. (1) Subsection (1) of section 79A of the said Act is repealed and the following substituted therefor:

"Supplementary unemployment benefit plan" defined.

"79A. (1) In this Act, a "supplementary unemployment benefit plan" means an arrangement, other than an arrangement in the nature of a superannuation or pension fund or plan or an employees profit sharing plan, under which payments are made by an employer to a trustee in trust exclusively for the payment of periodic amounts to employees or former employees of the employer who are or may be laid off for any temporary or indefinite period." 30 35

(2) This section is applicable to the 1955 and subsequent taxation years.

17. (1) The said Act is further amended by adding thereto, immediately after section 79A thereof, the following heading and section: 40

Clause 14: (1) These two new paragraphs provide for the exemption from income tax of the organizations described therein.

(2) This new paragraph provides for the exemption from income tax of a trust under a registered retirement savings plan (see clause 17).

Clause 15: The subsection being repealed reads as follows:

“(3) In subsection (2), “taxable corporation” means a taxable corporation as defined in subsection (2) of section 38.”

This definition of “taxable corporation” is no longer required as the result of the amendment to section 69 in the 1956 Statutes.

Clause 16: This amendment adds the underlined word for greater certainty.

Clause 17: This new heading and section describes an arrangement under which taxpayers may deduct certain amounts paid to provide a retirement income.

This implements paragraph 11 of the Income Tax Resolution.

“Registered Retirement Savings Plan.”

Definitions. “Annuitant.”	<p>79B. (1) In this section,</p> <p>(a) “annuitant” means an individual referred to in subparagraph (i) or (ii) of paragraph (h) to whom, under a retirement savings plan, any annuity for life is agreed to be paid or is to be provided;</p>	5
“Benefit.”	<p>(b) “benefit” means any amount paid or payable under a retirement savings plan, otherwise than as a premium;</p>	
“Earned income.”	<p>(c) “earned income” means earned income as defined in subsection (5) of section 32 (determined as though no amount were deductible under this section in computing income for the taxation year in respect of which the expression is being applied), plus any amount deductible under paragraph (i) of subsection (1) of section 11 in computing income for that year;</p>	10
“Maturity.”	<p>(d) “maturity” means the date fixed under a retirement savings plan for the commencement of any annuity the payment of which is provided for by the plan;</p>	15
“Premium.”	<p>(e) “premium” means any periodic or other amount paid or payable under a retirement savings plan,</p> <p style="padding-left: 20px;">(i) as consideration for any agreement referred to in subparagraph (i) of paragraph (h) to pay an annuity, or</p> <p style="padding-left: 20px;">(ii) as a contribution referred to in subparagraph (ii) of paragraph (h) for the purpose stated in that subparagraph;</p>	20 25
“Refund of premiums.”	<p>(f) “refund of premiums” means any amount paid or payable under a retirement savings plan, on or after the death of the annuitant thereunder in the event of his death before maturity, as or on account of</p> <p style="padding-left: 20px;">(i) a return of premiums,</p> <p style="padding-left: 20px;">(ii) reasonable interest on premiums, or</p> <p style="padding-left: 20px;">(iii) a share or interest in or a bonus out of profits or gains;</p>	30
“Registered retirement savings plan.”	<p>(g) “registered retirement savings plan” means a retirement savings plan accepted by the Minister for registration for the purposes of this Act as complying with the requirements of this section; and</p>	35
“Retirement savings plan.”	<p>(h) “retirement savings plan” means</p> <p style="padding-left: 20px;">(i) a contract between an individual and a person licensed or otherwise authorized under the laws of Canada or a province to carry on in Canada an annuities business, under which, in consideration of payment by the individual of any periodic or other amount as consideration under the contract, that person agrees to pay to the individual, commencing at maturity, an annuity for life, or</p>	40 45

(ii) an arrangement under which payment is made by an individual in trust to a corporation resident in Canada of any periodic or other amount as a contribution under the trust, to be used, invested or otherwise applied by that corporation as trustee for the purpose of providing to the individual, commencing at maturity, an annuity for life. 5

(2) The Minister shall not accept for registration for the purposes of this Act any retirement savings plan unless, in his opinion, it complies with the following conditions: 10

(a) the plan does not

(i) provide for the payment of any benefit before maturity, except by way of a refund of premiums, or

(ii) provide for the payment of any benefit after maturity, except by way of 15

(A) an annuity to the annuitant for his life, or

(B) an annuity to the annuitant for the lives, jointly, of the annuitant and his spouse and to the survivor of them for his or her life, 20

commencing at maturity and with or without a guaranteed term, not exceeding 15 years, or, in the case of a plan entered into before the 14th day of March, 1957, not exceeding 20 years, commencing at maturity; 25

(b) the plan does not

(i) provide for the payment of any amount by way of annuity except

(A) equal annual or other periodic amounts throughout the lifetime of the annuitant, and 30

(B) equal annual or other periodic amounts (not exceeding the corresponding annual or other periodic amounts referred to in clause (A)) throughout the period, if any, after the death of the annuitant, for which payment of the annuity is provided for by the plan, 35

(ii) provide for the payment of any premium after maturity, or

(iii) provide for maturity after such time as the annuitant attains 71 years of age; 40

(c) the plan includes a provision stipulating that no annuity payable thereunder is capable either in whole or in part of surrender, commutation or assignment; and

(d) the plan in all other respects complies with regulations of the Governor in Council made on the recommendation of the Minister of Finance. 45

(3) The Minister may accept for registration for the purposes of this Act any retirement savings plan notwithstanding that the plan

Acceptance
of plan for
registration.

Idem.

- (a) provides for the payment of a benefit after maturity by way of dividend;
- (b) provides for any annual or other periodic amount payable by way of annuity to any person to be reduced by any corresponding annual or other periodic amount that is or may become payable to that person under the *Old Age Security Act*; 5
- (c) provides for the commutation of any annuity payable thereunder if the amount so payable, expressed in terms of a monthly rate, is less than \$5; 10
- (d) in the case of an annuity for a guaranteed term, provides for the annuity to be assignable by will, or, in the event of the death of any person to whom any such annuity is payable, to be assignable by the heirs, executors, administrators or other legal representatives of such person in the distribution of his estate, so as to give effect to any testamentary disposition, or to the rights of any person on an intestacy, or to its appropriation to a legacy or a share or interest in the estate; 15
- (e) is adjoined to a contract or other arrangement that is not a retirement savings plan; or 20
- (f) contains such other terms and provisions, not inconsistent with this section, as are authorized or permitted by regulations of the Governor in Council made on the recommendation of the Minister of Finance. 25

No tax while trust governed by plan.

Amount of premium deductible.

(4) No tax is payable under this Part by a trust on the taxable income of the trust for a period during which the trust was governed by a registered retirement savings plan.

(5) There may be deducted in computing the income for a taxation year of a taxpayer who is an annuitant under a registered retirement savings plan the amount of any premium paid by the taxpayer under the plan during the taxation year or within 60 days after the end of the taxation year (to the extent that it was not deductible in computing his income for a previous taxation year), not exceeding, however, 35

- (a) in the case of a taxpayer in respect of whom any amount is deductible under paragraph (g) or (h) of subsection (1) of section 11 in computing the income of any other person for that taxation year (or would be so deductible if that other person were a person taxable under subsection (1) of section 2), an amount that, when added to the amount deductible under subparagraph (i) of paragraph (i) of subsection (1) of section 11 in computing the income of the taxpayer for that taxation year, does not exceed the lesser of \$1,500 or 10% of his earned income for that taxation year; and 40
- (b) in the case of any other taxpayer, the lesser of \$2,500 or 10% of his earned income for that taxation year. 45

Benefits
taxable.

(6) There shall be included in computing the income of a taxpayer for a taxation year all amounts received by him in the year as a benefit under a registered retirement savings plan, otherwise than by way of a refund of premiums.

Refund of
premiums.

(7) Where an amount is received by a person in a taxation year under a registered retirement savings plan by way of a refund of premiums, 5

(a) the amount so received shall be deemed not to be income of that person for the purposes of this Part, and 10

(b) there shall be added to the tax otherwise payable by that person upon his taxable income under this Part for that taxation year an amount equal to 15% of the amount so received.

Change in
plan after
registration.

(8) Where, at any time after a retirement savings plan has been accepted by the Minister for registration for the purposes of this Act, the plan is revised or amended or a new plan is substituted therefor, and the plan as revised or amended or the new plan substituted therefor, as the case may be (hereinafter in this subsection referred to as the "amended plan") does not comply with the requirements of this section for its acceptance by the Minister for registration for the purposes of this Act, the following rules apply: 20

(a) the amended plan shall be deemed, for the purposes 25 of this Act, not to be a registered retirement savings plan;

(b) there shall be included in computing the income of a taxpayer for a taxation year all amounts received by him in the year that, by virtue of subsection (6), 30 would have been so included

(i) if the amended plan had been a registered retirement savings plan at the time he received those amounts, and

(ii) if those amounts had been received by him 35 otherwise than by way of a refund of premiums, and no deduction shall be made under paragraph (k) of subsection (1) of section 11 in respect of those amounts in computing his income for that year;

(c) there shall be withheld or deducted from any amount 40 paid to a person in a taxation year as a benefit under the amended plan, by the person paying that amount, an amount equal to 25% thereof, and any amount so withheld or deducted shall forthwith be remitted to the Receiver General of Canada on account of the 45 payee's tax for the year under this Part;

(d) where an amount is withheld or deducted under this subsection from any amount paid to a person as a benefit under an amended plan, it shall be deemed, 50

for all purposes of this Act, to have been received at that time by the person to whom the benefit was paid; and

(e) where an amount is withheld or deducted under this subsection from any amount paid to a person as a benefit under an amended plan on account of that person's tax for a taxation year under this Part, and the amount or the aggregate of the amounts so withheld or deducted exceeds 5

(i) the amount of that person's tax, if any, for the year under this Part before making any deductions under sections 33 to 41, 10

minus

(ii) the amount that his tax, if any, for the year under this Part before making any deductions under sections 33 to 41 would be if no amount were included in computing his income for the year by virtue of paragraph (b), 15

the amount of the excess shall be deemed, for the purposes of this Act, not to have been paid on account of that person's tax for the year under this Part, but as a debt due to Her Majesty. 20

Idem.

(9) For the purposes of subsection (8),

(a) a reference to an amount paid as a benefit under an amended plan shall be deemed to include any amount paid under that amended plan, otherwise than as a premium or an amount that would, by virtue of paragraph (e) of subsection (1), be regarded as a premium if that amended plan were a retirement savings plan; and 25 30

(b) an arrangement under which a right or obligation under a retirement savings plan is released or extinguished either wholly or in part and either in exchange or substitution for any other right or obligation, or otherwise (other than an arrangement the sole object and legal effect of which is to revise or amend the plan) or under which payment of any amount by way of loan or otherwise is made on the security of a right under a retirement savings plan, shall be deemed to be a new plan substituted for that retirement savings plan. 35 40

Premiums paid in taxation year.

(10) Where any amount has been paid in a taxation year as a premium under a retirement savings plan that was, at the end of that taxation year, a registered retirement savings plan, the amount so paid shall be deemed, for the purposes of this Act, to have been paid in that year as a premium under a registered retirement savings plan. 45

Plan entered into before end of 1957.

(11) Notwithstanding anything in this section, where any amount is received in a taxation year as a benefit under a retirement savings plan entered into prior to the end of

1957, such part, if any, of the amount so received as may be prescribed shall be deemed, for the purpose of this Act, to have been received in that taxation year otherwise than as a benefit or other payment under the plan."

(2) This section is applicable to the 1957 and subsequent 5 taxation years.

18. (1) Section 83A of the said Act is amended by adding thereto, immediately after subsection (8a) thereof, the following subsection:

Processing corporation. " (8b) A reference in subsection (3), (6), (8) or (8a) 10 to a corporation whose principal business is mining or exploring for minerals shall, for the purposes of this section and subsection (5a) of section 82, be deemed to include a reference to a corporation whose principal business is processing mineral ores for the purpose of recovering 15 metals therefrom or a combination of

(a) processing mineral ores for the purpose of recovering metals therefrom, and

(b) processing metals recovered from the ores so processed, 20

but in making applicable the provisions of this section and subsection (5a) of section 82 to any such corporation there shall be substituted

(c) for the references, respectively, in subsections (3), (6), (8) and (8a) to the years 1952, 1953 and 1954, 25 a reference in each case to the year 1956, and

(d) for the reference in subsection (5a) of section 82 to the year 1954, a reference to the year 1956."

(2) This section is applicable in computing a deduction from income for the 1957 and subsequent taxation years. 30

19. (1) Subparagraphs (iii) and (iiia) of paragraph (c) of subsection (1) of section 85B of the said Act are repealed and the following substituted therefor:

"(iii) periods for which rent or other amounts for the possession or use of land or chattels have been 35 paid in advance, or"

(2) This section is applicable to the 1955 and subsequent taxation years.

20. (1) Section 85H of the said Act and the heading thereto are repealed and the following substituted therefor: 40

Clause 18: This new subsection implements paragraph 6 of the Income Tax Resolution which reads as follows:

"6. That for the 1957 and subsequent years the special deduction from income allowed to corporations whose principal business is mining or production of petroleum or natural gas for expenses incurred in searching for minerals in Canada or exploring or drilling for petroleum or natural gas in Canada be extended to corporations whose principal business is processing mineral ores for the purpose of recovering metals therefrom or a combination of processing mineral ores for the purpose of recovering metals therefrom and processing metals recovered from the ores so processed."

Clause 19: This amendment removes the requirement that a payment in respect of chattels must be made for a period of more than two years if a reserve is to be allowed in respect of such payments.

The subparagraphs being repealed read as follows:

- "(iii) periods for which rent or other amounts for the possession or use of land or a ship have been paid in advance,
- (iiia) periods for which rent or other amounts for the possession or use of chattels other than a ship have been paid in advance, if the payment in respect thereof was made for a period of more than two years, or"

Clause 20: This amendment adds the underlined words. This implements paragraph 4 of the Income Tax Resolution which reads as follows:

"4. That the rule for the determination of the capital cost of depreciable farm property sold by a farmer, to his child be extended to include cases in which a taxpayer whose chief source of income is fishing sells a fishing vessel or a fishing vessel and other property used in fishing operations carried on by him to his child."

"Sale of Farm and Other Property.

Sale of
depreciable
farm and
other
property.

85H. Notwithstanding subsection (4) of section 20, where a taxpayer's chief source of income during a taxation year or during the 12 months immediately preceding the taxation year has been farming or fishing, and the taxpayer has, during the taxation year, sold to a child of the taxpayer

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(a) a farm or a farm and other property used in farming operations carried on by him, or

(b) a fishing vessel or a fishing vessel and other property used in fishing operations carried on by him,

for the purposes of section 20 and regulations made under 10
paragraph (a) of subsection (1) of section 11 the capital cost to the child of the taxpayer of depreciable property included in the property so sold shall be deemed to be the lesser of

(c) the capital cost to the child of the taxpayer of that 15
depreciable property, determined in accordance with paragraph (g) of subsection (6) of section 20, or

(d) the fair market value, at the time of the sale, of that depreciable property."

(2) This section is applicable in determining, at any time 20
after 1955, the capital cost of depreciable property in the case of any such property sold after 1948.

21. (1) Paragraph (a) of subsection (1) of section 110 of the said Act is repealed and the following substituted therefor: 25

"(a) he were a person resident in Canada and were not exempt from tax under section 62,"

(2) All that portion of subsection (4) of section 110 of the said Act preceding paragraph (a) thereof is repealed and the following substituted therefor: 30

"(4) Where a non-resident person has filed with the Minister an undertaking in prescribed form to file a return of income under Part I for a taxation year as permitted by this section but within 6 months from the end of the taxation year, a person who is otherwise required by sub- 35
section (3) of section 109 to remit in the year an amount to the Receiver General of Canada in payment of tax on rent on real property or in payment of tax on a timber royalty may elect, by virtue of this section, not to remit under that subsection but if he does so elect" 40

(3) Subparagraph (i) of paragraph (b) of subsection (4) of section 110 of the said Act is repealed and the following substituted therefor:

Optional
method of
payment.

Clause 21: (1) This amendment adds the underlined words in order to provide that a non-resident receiving rents or timber royalties from Canada who elects to pay Canadian tax thereon as though he were a person resident in Canada may not take advantage of the exemption from tax provided by section 62.

(2) This amendment adds the underlined words in order to provide that a non-resident receiving rents or timber royalties from Canada who elects to have the tax thereon withheld on the basis of the net amount remitted must file an undertaking that he will file a tax return within six months after the end of the taxation year in which the rents or royalties were received.

(3) This amendment is consequential upon the amendment described in the note opposite sub-clause 2 above. The subparagraph being repealed reads as follows:

“(i) does not file a return for the taxation year as and when permitted, or”

“(i) does not file a return for the taxation year in accordance with the undertaking filed by him with the Minister, or”

(4) This section is applicable to the 1957 and subsequent taxation years.

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22. Subsection (1) of section 139 of the said Act is amended by adding thereto, immediately after paragraph (ahh) thereof, the following paragraph:

“Registered retirement savings plan.”

“(ahhh) “registered retirement savings plan” means a registered retirement savings plan defined as such by section 79B;”

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Clause 22: This new paragraph is consequential upon the addition of the new section 79B.

BILL 408.

An Act to amend the Customs Tariff.

First reading, 4 April, 1937.

Approved by Parliament.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 408.

An Act to amend the Customs Tariff.

First reading, 4 April, 1957.

MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 408.

An Act to amend the Customs Tariff.

R.S., cc. 60;
316;
1952-53, c. 31;
1953-54, c. 53;
1955, c. 51;
1956, c. 36.

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

Schedule A amended.

1. Schedule A to the *Customs Tariff* is amended by striking out tariff items 9, 99d, 99e, 105c, 118, 118a, 118b, 118c, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 137a, 146, 147, 173(2), 180, 180b, 180c, 264, 296b, 312a, 348f, 354c, 409e(2), 409f, 409g, 409t, 410m, 410n, 414b, 423, 427h, 429(a), 431, 431a, 431d, 436, 440j, 441e, 442d, 453a, 462a, 462b, 462c, 462d, 463, 511b, 519a, 519b, 569b, 597d, 659, 669, 674, 675, 682, 682a, 682b, 682c and 696e, and the enumerations of goods and the rates of duty set opposite each of those items, and by inserting therein the items, enumerations of goods and rates of duty specified in Schedule A to this Act.

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Schedule A to French version amended.

2. Schedule A to the French version of the said Act is amended by striking out tariff item 422a and the enumeration of goods and the rates of duty set opposite that item, and by inserting therein the item, enumeration of goods and rates of duty specified in Schedule B to this Act.

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Schedule B amended.

3. Schedule B to the said Act is amended by striking out items 1029, 1050, 1052, 1053 and 1071, and the enumerations of goods and the rates of drawback of duty set opposite each of those items, and by inserting therein the enumerations of goods and the rates of drawback of duty specified in Schedule C to this Act.

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Schedule C amended.

4. Schedule C to the said Act is amended by striking out items 1205 and 1207 and the enumerations of goods set opposite each of those items and by inserting therein the item specified in Schedule D to this Act.

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SCHEDULE A

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
9	Poultry and game, n.o.p., <i>not including turkeys prepared by removal of the feathers, heads, and all or part of the viscera, with or without removal of the feet, but not cooked or divided into portions</i>	12½ p.c.	12½ p.c.	20 p.c.
9e	<i>Turkeys prepared by removal of the feathers, heads, and all or part of the viscera, with or without removal of the feet, but not cooked or divided into portions</i> <i>but not less than..... per pound</i> <i>nor more than..... per pound</i>	12½ p.c.	12½ p.c. 5 cts. 10 cts.	20 p.c.
99d	(1) Dates, unpitted, in bulk..... per pound	Free	½ ct.	¾ ct.
	(2) <i>Dates, unpitted, n.o.p.</i> per pound	½ ct.	½ ct.	2½ cts.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.			
99e	(1) Dates, pitted, when in packages or containers weighing not less than ten pounds each... per pound	Free	Free	1 ct.
	(2) <i>Dates, n.o.p.</i> per pound	1 ct.	1½ cts.	2½ cts.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.			
105c	Olives, sulphured or in brine, not bottled.....	10 p.c.	17½ p.c.	30 p.c.
105j	<i>Zucca melons, peeled or sliced, sulphured or in brine, for use in Canadian manufactures</i>	10 p.c.	10 p.c.	35 p.c.
123	Fish, prepared or preserved, n.o.p.: (a) Kippered herring in sealed containers.....	17½ p.c.	17½ p.c.	30 p.c.
	(b) Salmon.....	17½ p.c.	27½ p.c.	30 p.c.
	(c) All other fish, n.o.p.....	17½ p.c.	22½ p.c.	30 p.c.
124	<i>Shell fish, fresh, n.o.p.</i>	12½ p.c.	17½ p.c.	25 p.c.
124a	Shell fish, prepared or preserved, n.o.p.....	17½ p.c.	22½ p.c.	30 p.c.
124b	Squid.....	Free	Free	Free
125	<i>Oysters, shelled</i>	Free	Free	25 p.c.
125a	<i>Oysters, prepared or preserved; oysters in the shell</i>	15 p.c.	15 p.c.	25 p.c.
126	Clams in sealed containers.....	17½ p.c.	40 p.c.	40 p.c.
127	<i>Crustaceans, fresh, n.o.p.; crustaceans, prepared or preserved, n.o.p.</i>	12½ p.c.	17½ p.c.	25 p.c.
128	Lobsters, fresh.....	Free	Free	25 p.c.
128a	Lobsters, prepared or preserved.....	17½ p.c.	22½ p.c.	30 p.c.
129	Crabs in sealed containers.....	17½ p.c.	30 p.c.	40 p.c.
130	<i>Shrimp</i>	10 p.c.	10 p.c.	25 p.c.
131	Turtles; leeches.....	Free	Free	Free

SCHEDULE A—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
132	Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters; live fish and fish eggs, for propagating purposes.....	Free	Free	Free
137a	Molasses powder, without admixture or with added colouring or anti-caking agent.....per one hundred pounds	35 cts.	45 cts.	50 cts.
147	Ale, beer, porter and stout..... per gallon and in addition thereto, under all tariffs, 38 cents per gallon.	15 cts.	15 cts.	35 cts.
173	(2) Printed books, pamphlets and cards for use in intelligence testing and other articles and materials imported with and specially designed for use with such printed books, pamphlets and cards; cards for use in the teaching of reading or arithmetic.....	Free	Free	Free
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints or proofs therefrom, and similar works of art, n.o.p.....	12½ p.c.	20 p.c.	22½ p.c.
180c	(1) Decalcomania transfers of all kinds, n.o.p..... (2) Decalcomania transfers for use in the manufacture of vitreous enamelled products or of tableware of china, porcelain or semi-porcelain.....	12½ p.c. Free	20 p.c. Free	22½ p.c. 12½ p.c.
180f	Blue prints, building plans, maps and charts, n.o.p...	12½ p.c.	20 p.c.	22½ p.c.
187c	Photographic dry plates.....	12½ p.c.	20 p.c.	30 p.c.
197g	Heat sealable paper for use in the manufacture of tea bags	Free	7½ p.c.	25 p.c.
264	Essential oils, natural, namely: Bergamot, citronella, clove, geranium, lemon, lemon grass, mandarin, orange, rose, vetiver and ylang-ylang.....	Free	Free	7½ p.c.
296b	(1) Magnesite, dead-burned or sintered; magnesite, caustic calcined; plastic magnesia..... (2) Magnesium carbonate, basic or otherwise, excepting crude rock, n.o.p.....	15 p.c. 20 p.c.	15 p.c. 20 p.c.	30 p.c. 30 p.c.
312a	Asbestos in any form other than crude, and all manufactures thereof, when made from crude asbestos of British Commonwealth origin, n.o.p.....	Free	12½ p.c.	25 p.c.
348f	Copper covered steel wire not less than 0.1875 inch in diameter and copper covered steel rod, for use in the manufacture of trolley, telegraph and telephone wires, electric wires and electric cables.....	Free	10 p.c.	35 p.c.
350a	Electric resistance strip, ribbon, wire and wire cold rolled after drawing, containing from nineteen per cent to twenty-six per cent chromium, three per cent to seven per cent aluminum, one-half per cent to four per cent cobalt, and remainder iron.....	Free	Free	35 p.c.
355b	Metal alloy strip or tubing, containing not less than thirty per cent by weight of nickel and twelve per cent by weight of chromium, for use in Canadian manufactures.....	Free	Free	20 p.c.
405b	Furniture springs.....	20 p.c.	25 p.c.	30 p.c.

SCHEDULE A—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
409e	(2) Combination bagging or boxing and weighing machines, and grading, grating, washing and wiping machines for fresh fruit or fresh vegetables; <i>high-pilers not including fork lift trucks, box dumpers, box or bag fillers, all for use in packing and storing fresh fruit or fresh vegetables</i> ; machines for making or lidding boxes for fruit or vegetables; machines for topping vegetables; machines for bunching or tying cut flowers, vegetables or nursery stock; egg-graders and egg-cleaners; silage caps; parts of the foregoing..	Free	Free	Free
409f	<i>Animal clippers</i> ; Automatic stock watering devices; Barn hay forks, carriage, pulleys and track; Barn litter carriers and track; <i>Egg cooling cabinets</i> ; Elevators (other than storage elevators); Grain crushers; Grain or hay dryers; Grain or hay grinders; Grain loaders; <i>Gravity discharge farm wagon boxes</i> ; Hitches and couplings; Hydraulic hoists for unloading vehicles; Land levellers; Machines and tools for use on tractors, including blades, loaders, rippers, rakes and related operating and controlling gear; Milk coolers; Sodium metabisulphite; Sprinkler irrigation systems; Steel stanchions for confining livestock either in pens or individually, and complete equipment for milking parlors; All the foregoing for use on the farm for farm purposes only; Brooders; Ensilage cutters; Fodder or feed cutters; Hay loaders; Hay tedders; Post hole diggers; Potato diggers; Potato planters; Snaths; Stumping machines; All other agricultural implements or agricultural machinery, n.o.p.; Parts of all the foregoing.....	Free	Free	Free
409g	Incubators for hatching eggs; poultry sex testers; parts of the foregoing.....	Free	Free	Free
409t	Axles, belts and belting, bolts, chains, <i>hinges</i> , nuts, pulleys, <i>rivets</i> , <i>screws</i> , washers; all the foregoing when for use with the goods entitled to entry under tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409l, 409m, 409n, 409o and 409q.....	Free	Free	Free
410m	Diamond drills and core drills, not including motive power; electrically operated rotary coal drills; coal cutting machines; all the foregoing for use in mining operations: (1) Of a class or kind made in Canada; parts thereof..... (2) Of a class or kind not made in Canada; parts thereof.....	Free	10 p.c.	10 p.c.
		Free	Free	Free

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	
410n	<i>Tubes or shells to be inserted in the coal face for breaking down coal by the release of carbon dioxide or compressed air, and parts thereof</i>	Free	Free	Free
414b	Dictating, transcribing and cylinder shaving machines, and cylinders, <i>discs, dictating belts</i> and unfinished wax blanks for use therewith; parts of the foregoing.....	10 p.c.	12½ p.c.	25 p.c.
414f	Cash registers.....	20 p.c.	22½ p.c.	30 p.c.
414g	Complete parts of cash registers, when imported by manufacturers of cash registers for use in the manufacture of such registers in their own factories.....	12½ p.c.	12½ p.c.	25 p.c.
415f	Carpet sweepers.....	20 p.c.	25 p.c.	30 p.c.
415g	<i>Domestic clothes drying machines, and parts thereof</i>	10 p.c.	22½ p.c.	35 p.c.
415h	<i>Domestic combination clothes washing and drying machines, and parts thereof</i>	10 p.c.	22½ p.c.	35 p.c.
423	Dental chairs; dental units; electric dental engines; <i>dental cuspidors</i> ; parts of the foregoing.....	Free	Free	35 p.c.
429	Cutlery of iron or steel, plated or not: (a) Knife blades or blanks, and table forks of <i>German silver</i> or of iron or steel, in the rough, not handled, ground nor otherwise manufactured; spoon blanks of <i>German silver</i> or of iron or steel, not further manufactured than stamped to shape; blanks, of iron or steel, for scissors and shears, in the rough, not ground nor otherwise manufactured.....	Free	7½ p.c.	10 p.c.
431	Shovels and spades, of iron or steel, n.o.p., and <i>azes</i> ...	10 p.c.	15 p.c.	20 p.c.
431a	<i>Web saws and parts thereof</i>	7½ p.c.	20 p.c.	35 p.c.
431d	Engineers', surveyors' and draftsmen's precision instruments and apparatus, namely: Alidades; Altazimuth surveying instruments; Aneroid barometers, engineering, military and surveying; Boards, military sketching; Clinometers; Compasses; Cross staff heads; Curves, adjustable, irregular, railroad and ship; Curvimeters; Dipping needles; Drafting instruments of all kinds, including fitted cases containing the same; Drafting machines; <i>Geodimeters</i> ; Heliographs; Integrators; Levels, tripod and hand or pocket types; Liners, section; Meters, portable for hydraulic engineering; Pantographs; Parallel <i>rules</i> ; Parallel ruling attachments; Pedometers and paceometers; Plane tables, military and topographic;			

SCHEDULE A—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
431d (con.)	Planimeters; Poles, ranging; Prisms, angle; Protractors; Rods, levelling; Scales, flat and triangular; Sextants, box; Slide rules; Splines; Straight edges, steel or wooden; Tachometers; Tallying machines, pocket; Tee squares, steel or wooden; Telemeters; Theodolites; Transits, tripod and hand or pocket types; Triangles of all types; Tripods for use with any of the foregoing instruments; Parts of all the foregoing, finished or not.	Free	9 p.c.	10 p.c.
436	Locomotives and railway passenger, baggage and freight cars, being the property or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister. If such locomotives and railway rolling stock are used temporarily in the transportation of goods from a place in Canada to another place in Canada they are not entitled to free entry but are subject to duty on the rental value or charge made by the United States owner for their use in Canada, or equivalent thereof as determined by regulations prescribed by the Minister. <i>Notwithstanding the foregoing, duty shall not be assessed against a railway company operating in Canada in respect of any particular class of foreign freight car in any calendar year when the total use of foreign cars of that class by such company on railway lines in Canada is less than the total use of Canadian cars of that class owned by such company on railway lines outside of Canada; should such use of foreign cars exceed such use of Canadian cars, duty shall not be assessed on a greater number of cars than is represented by the excess.</i>	Free	Free	Free
440j	Trawls, trawling spoons, fly hooks, hooks, sinkers, swivels, bait, sportsmen's fishing reels, fishing rods, and fishing tackle, n.o.p.	Free	25 p.c.	30 p.c.
441e	Guns and rifles of a class or kind not made in Canada; complete parts thereof.	Free	7½ p.c.	30 p.c.
442d	Materials, including all parts, wholly or in chief part of metal, of a class or kind not made in Canada, when imported for use in the manufacture of goods entitled to entry under tariff items 410a (iii), 410g, 410l, 410m, 410o, 410p, 410q, 410s, 410t, 410v, 410w, 410x, 410z, 411, 411a, 411b, 427b, 427c, 427f, 428c, 428e, 440k and 447a, under such regulations as the Minister may prescribe.	Free	Free	10 p.c.

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	
453a	Metal parts, n.o.p., in any degree of manufacture but not coated, plated nor covered in any manner; hinges of any material, finished or not; <i>metal shells, not further finished than shaped; all the foregoing for use in the manufacture of spectacle cases or jewellery boxes</i>	Free	12½ p.c.	35 p.c.
462a	<i>Cameras, n.o.p., of a class or kind made in Canada; complete parts thereof</i>	7½ p.c.	20 p.c.	30 p.c.
462b	<i>Cameras, n.o.p., of a class or kind not made in Canada; complete parts thereof</i>	5 p.c.	15 p.c.	30 p.c.
462c	Cameras and parts thereof for making negatives or positives three and one-quarter inches by four and one-quarter inches or larger, including carrying cases therefor.....	Free	Free	10 p.c.
462d	Cinematograph and motion picture cameras for use by professional motion picture producers having studios in Canada equipped for motion picture production; parts of the foregoing.....	Free	9 p.c.	15 p.c.
462e	Lenses, shutters, and parts thereof, for use in the manufacture of cameras.....	Free	Free	30 p.c.
462f	Parts, unfinished, for use in the manufacture of cameras.....	Free	5 p.c.	7½ p.c.
462g	Accessories for cameras, namely: Backgrounds; Colour filters and holders; Diffusion discs and holders; Exposure meters; Flash guns; Flash tubes for high-speed flash apparatus; Lantern slide attachments; Lens hoods; Polarizing screens and holders; Range finders; Stands; Tripods and tripod tops; Vignettes; Parts of all the foregoing.....	Free	Free	10 p.c.
462h	Photographic equipment, namely: Densitometers; Ferro-type plates; Film or paper processors for photo-finishing; Film or print driers; Mounting presses; Negative or sheet-film hangers; Print straighteners; Print washers; Printers, contact; Printers, projection, commonly known as enlargers, for negatives or positives four inches by five inches and larger; <i>Printers, power driven, for photo-finishing;</i> Tanks or trays for negative and positive processing; Temperature controls or heaters for photographic solutions; Timing devices; Parts of all the foregoing.....	Free	Free	10 p.c.
463	<i>Still picture projectors, and slides and film strips therefor, n.o.p.</i>	Free	15 p.c.	25 p.c.

SCHEDULE A—Continued

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
463a	Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors with or without sound equipment; electric rectifiers or generators designed for use with motion picture projectors; complete parts of all the foregoing, not including electric light bulbs, tubes, or exciter lamps.....	Free	15 p.c.	35 p.c.
506e	Curtain stretchers.....	15 p.c.	15 p.c.	30 p.c.
513	Window cornices and cornice poles of all kinds.....	20 p.c.	25 p.c.	30 p.c.
517	Wire screens, wire doors and wire windows.....	20 p.c.	25 p.c.	30 p.c.
567b	(3) Woven fabrics, containing figured designs, not exceeding twelve inches in width, laces, embroideries, emblems and medallions, for use in the manufacture of church vestments.....	10 p.c.	10 p.c.	20 p.c.
569b	Hat sweats, cap peaks, stiffening bands for the inside of hats and caps, hatters' tips and sides when cut to shape, and materials for use in the manufacture of such articles; all the foregoing for use in the manufacture of hats and caps.....	Free	Free	Free
580	Hair, spring and other mattresses.....	20 p.c.	25 p.c.	30 p.c.
595	Tape or wire, coated or not, for use in the recording and reproduction of sound: (1) Of iron or steel..... (2) N.o.p.....	10 p.c. 5 p.c.	10 p.c. 10 p.c.	35 p.c. 35 p.c.
596	Agraffes; Bass damper parts; Bolts—bracket, plate, bottom; Brackets—brass, piano action, regulating rail; Bridle leather and bridle straps; Buckskin; Casters—brass, for grand pianos; Cloth—bushing, hammer rail, wipp, knuckle; Damper sockets and damper screws; Damper rods and damper rod nuts; Felt—piano, piano action; Hinges—brass top, desk end, butt, continuous, sectional; Hammer heads uncovered and hammer head moulding; Key bottoms and key covering materials; Piano and organ sharps; Pins—tuning, hitch, bridge, key, centre, brass; Plates—brass flange; Pressure bars; Punchings—paper, felt; Rail hooks; Rods—brass pedal, for grand pianos; Screws—brass or steel capstan, regulating, brass flange; Sounding boards—spruce; Spoons; Springs—damper, jack, rail, repetition lever, bottom door, trap; Wires—back check, bridle, damper, dowel, lifter, hammer; All the foregoing for use in the manufacture or repair of pianos, organs, piano actions or piano keys; Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured.....	Free	Free	Free
597d	Musical instruments, namely: Autoharps, clavichords, harpsichords, recorders, zyllophones.....	Free	Free	30 p.c.

SCHEDULE A—*Concluded*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
669	Emery, <i>corundum</i> and <i>garnet</i> , in bulk, crushed or ground.....	Free	Free	Free
682	Fish hooks, for deep-sea or lake fishing, not smaller in size than number 2.0; Fishing nets and nettings of all kinds; Metal swivels, of a class or kind not made in Canada; Net and line floats of any material except wood; Specially designed needles of a class or kind not made in Canada for use in repairing fish nets; Threads, twines, marlines, fishing lines, rope and cordage, not exceeding one and one-half inches in circumference; All the foregoing for use in commercial fishing, under such regulations as the Minister may prescribe; Carapace measures of any material.....	Free	Free	Free
682a	Materials for use in the manufacture or repair of the goods specified in tariff item 682.....	Free	Free	Free
695d	Engravings, etchings, lithographic prints, maps and charts, printed prior to January 1, 1900; artists' proof etchings unbound, printed by hand from plates or blocks etched or engraved with hand tools.....	Free	Free	Free
696e	Articles and materials designed for the training of mentally retarded children, when for the use and by order of any school, academy, college, seminary of learning, or any association, society or institution that trains mentally retarded children.....	Free	Free	Free

SCHEDULE B

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
422a	Machines pour le pavage en béton, automobiles, se chargeant par le bout, ayant une capacité de 21 pieds cubes ou plus de béton humide; machines à finir les chaussées en béton et asphalte; machines à profiler les chemins; régaleuses de fond; <i>racleurs</i> et excavateurs combinés; bétonnières du type mobile; chariots à bascule ou remorques, non automobiles, d'une capacité de 10 verges (<i>yards</i>) cubes ou plus; machines et matériel pour le remblayage, montés sur roues automotrices ou chenilles, à élinde tournantes ou semi-tournantes et du type raclor; sonnettes ou extracteurs de pilots mus à la vapeur ou à l'air; pointes de tubes perforateurs, tamis et crépines pour puits; plaques tournantes pour camions; le tout d'une classe ou d'une espèce non fabriquée au Canada, et leurs pièces achevées.....	En franchise	10 p.c.	12½ p.c.

SCHEDULE C

Item No.	Goods	When Subject to Drawback	Portion of Duty (not including Special Duty or Dumping Duty) Payable as Drawback
1050	<i>Raw sugar, imported other than under the General Tariff.</i>	<i>When used by a recognized sugar refinery in the production of refined sugar used in the manufacture of wine.....</i>	99 p.c.
1052	Machinery; precision instruments and apparatus for heat treating, welding, sorting, testing, inspecting or correcting; control panels for use with the aforementioned machinery and precision instruments and apparatus; all the foregoing of a class or kind not made in Canada; accessories and attachments for use with the aforementioned machinery and precision instruments and apparatus; parts of all the foregoing, not including consumable tools.	<i>When used in the plants of manufacturers of automobiles and motor vehicles or of automobile or motor vehicle parts for the manufacture of automobiles and motor vehicles or of automobile or motor vehicle parts.....</i>	99 p.c.
1053	Machinery; precision instruments and apparatus for heat treating, welding, sorting, testing, inspecting or correcting; control panels for use with the aforementioned machinery and precision instruments and apparatus; all of the foregoing of a class or kind not made in Canada; accessories and attachments for use with the aforementioned machinery and precision instruments and apparatus; parts of all the foregoing, not including consumable tools.	<i>When used for the manufacture of aircraft, aircraft engines, airborne aircraft equipment, or of parts of the foregoing.....</i>	99 p.c.
1056	<i>Materials, including all parts, wholly or in chief part of metal, of a class or kind not made in Canada.</i>	<i>When used in the manufacture of goods entitled to entry under tariff items 410a(iii), 410g, 410l, 410m, 410o, 410p, 410q, 410s, 410t, 410v, 410w, 410x, 410z, 411, 411a, 411b, 427b, 427c, 427f, 428c, 428e, 440k and 447a...</i>	99 p.c.
1071	Materials of a class or kind not made in Canada.	<i>When used for the manufacture or repair of aircraft, aircraft engines, airborne aircraft equipment, or of parts of the foregoing.....</i>	99 p.c.

SCHEDULE D

Item No.	
1220	<p><i>Offensive weapons, as defined in the Criminal Code:</i> <i>This item does not affect in any manner:</i></p> <ul style="list-style-type: none"> (a) <i>arms, implements or munitions of war, army, naval and air stores, and any articles deemed capable of being converted thereinto or made useful in the production thereof, imported under permit issued by the Minister of National Revenue pursuant to regulations made by the Governor in Council under section 279 of the Customs Act;</i> (b) <i>firearms imported by a person who holds a permit in Form 42, Form 43 or Form 44, issued with respect thereto, under section 94 of the Criminal Code;</i> (c) <i>shotguns and rifles of the standard or auto-loading type and military type rifles, imported for sporting use only;</i> (d) <i>antique articles eligible for entry under tariff item 693(i) or tariff item 693(iii), and bona fide collectors' items, as determined by the Minister;</i> (e) <i>arms, military stores and munitions of war eligible for entry under tariff item 708 or tariff item 708b; or</i> (f) <i>arms, military stores, munitions of war or offensive weapons exempted from the provisions of this item by a regulation of the Governor in Council in any particular case or class of cases.</i>

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 409.

An Act to amend the Excise Act.

First reading, 4 April, 1957.

MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

5th Session, 22nd Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 409.

An Act to amend the Excise Act.

R.S., cc. 99,
319;
1952-53, c. 34;
1953-54, c. 35.

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

R.S., c. 319,
s. 12.

1. Section 5 of Part V of the Schedule to the *Excise Act* is repealed and the following substituted therefor:

“5. Canadian raw leaf tobacco when sold for consumption, per pound actual weight, ten cents.”

Commence-
ment.

2. This Act shall be deemed to have come into force on the 15th day of March, 1957.

THE HOUSE OF COMMONS OF CANADA

EXPLANATORY NOTE

The present provision reads as follows:

"5. Canadian raw leaf tobacco when sold for consumption, per pound actual weight, *twenty cents.*"

The purpose of the amendment is to reduce the excise duty from twenty cents to ten cents as provided in the Budget resolutions.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 410.

An Act to amend the Dominion Succession Duty Act.

First reading, 4 April, 1957.

MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 410.

An Act to amend the Dominion Succession Duty Act.

R.S., cc. 89;
317.

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

1. (1) Paragraph (a) of section 2 of the *Dominion Succession Duty Act* is repealed and the following substituted therefor: 5

"Aggregate
net value."

"(a) "aggregate net value" means the fair market value as at the date of death, of all the property of the deceased, wherever situated, together with the fair market value, as at the said date, of all such other property wherever situated, mentioned and described in section 3, as deemed to be included in a succession or successions, as the case may be, from the deceased as predecessor, less the debts, encumbrances and other allowances and deductions authorized by subsection (9) of section 7 and by sections 7A and 8;" 10 15

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

"Dutiable
value."

"(e) "dutiable value" means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the allowances and deductions authorized by subsection (9) of section 7 and by sections 7A and 8 and less the value of real property situated outside of Canada, and means, in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada included in a succession to a successor less the allowances and deductions authorized by subsection (9) of section 7 and by sections 7A, 8 and 9;" 20 25 30

2. Paragraph (d) of subsection (1) of section 7 of the said Act is repealed.

3. The said Act is further amended by adding thereto, immediately after section 7 thereof, the following section: 35

EXPLANATORY NOTES.

1. Clauses 1, 2 and 3 implement paragraph 1 of the Succession Duty Resolution which reads as follows:

"1. That in determining the aggregate net value of property subject to duty upon the Dominion Succession Duty Act upon the death, after the 31st day of March, 1957, of a predecessor, there shall be deducted the dutiable value of any succession to a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof."

Clause 1 adds the underlined words, and is consequential upon the inclusion in the Act of the new section 7A (see clause 3).

2. The paragraph being repealed reads as follows:

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

.....
(d) where the successor is a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof;"

The repeal of this paragraph is consequential upon the inclusion in the Act of the new section 7A (see clause 3).

3. Clause 3 provides that the value of any property included in a succession to a charitable organization in Canada shall be deducted not only from the dutiable value of the succession, as it is now, but also in determining the aggregate net value of the estate. The effect of this is to reduce the amount on the basis of which the initial rate of duty is determined.

Succession
to charitable
organization.

"7A. In determining the aggregate net value and dutiable value, respectively, there shall be deducted the value of any property included in a succession to a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof, and no duty shall be levied under this Act upon or in respect of that succession." 5

R.S., c. 317,
s. 6.

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

Definitions.

"12. (1) In this section, 10

"Prescribed
province."

(a) "prescribed province" means a province prescribed by a regulation made by the Governor in Council on the recommendation of the Minister of Finance for the purposes of this section; and

"Provincial
Act" and
"provincial
duties."

(b) "provincial Act" means any provincial Act that imposes succession duties, and "provincial duties" means the duties imposed by such a provincial Act. 15

Deduction
from duty.

(2) Where provincial duties have been paid in respect of property the succession to which is subject to duty under this Act upon the death of a predecessor, the successor may deduct from the duty otherwise payable by him under this Act in respect of the succession to that property one-half of the amount of that duty. 20

Pension
benefits and
allowances.

(3) For the purposes of this section, where a predecessor was at the time of his death domiciled in a prescribed province, provincial duties shall be deemed to have been paid in respect of any superannuation or pension benefit or allowance of the kind described in paragraph (g) of subsection (1) of section 3, the succession to which is subject to duty under this Act upon the death of that predecessor." 25 30

5. This Act applies in the case of the death of any predecessor dying after the 31st day of March, 1957.

4. Clause 4 implements paragraph 2 of the Succession Duty Resolution which reads as follows:

"2. That where provincial duties have been paid in respect of property subject to duty under the Succession Duty Act upon the death, after the 31st day of March, 1957, of a predecessor, the successor to that property may deduct from the duty otherwise payable under the Dominion Succession Duty Act in respect of that property, one-half of the duty otherwise so payable in respect thereof."

The section being repealed reads as follows:

"12. (1) In this section

- (a) "provincial Act" means any provincial Act that imposes succession duties, and "provincial duties" means the duties imposed by such a provincial Act;
- (b) "total duty" means the total amount of duty that, but for this section, would be payable under this Act on the death of a predecessor mentioned in subsection (2) in respect of all successions to property on which duties were paid under provincial Acts; and
- (c) "total provincial duties" means the total amount of duties paid under provincial Acts in respect of all property the succession to which is subject to duty under this Act upon the death of a predecessor mentioned in subsection (2)."

(2) Where provincial duties have been paid in respect of property the succession to which is subject to duty under this Act upon the death of a predecessor, the successor may deduct from the duty otherwise payable by him under this Act in respect of the succession to that property the amount of that duty multiplied by the lesser of

- (a) one-half; or
- (b) the total provincial duties divided by the total duty."

Clause 4 repeals the present section 12 which provides for a deduction from the federal duty in respect of property subject to both federal and provincial duties, but only to the extent of the lesser of one-half of the federal duty or the amount of provincial duties paid. The new section 12 provides for the full deduction of one-half of the federal duty in respect of such property. The removal of this limitation carries out the undertaking of the Federal Government made in its tax sharing proposals to the provincial governments to abate by 50% the federal duty on successions in respect of property subject to provincial duties.

Subsection (3) of the new section 12 provides that an abatement of federal duty will be allowed in respect of property in the form of superannuation or pension benefits or allowances where the deceased was at the time of his death domiciled in a province that imposes provincial succession duties, even where such property is not subject to provincial duties.

5. Clause 5 provides that the effective date of the amendment shall be the same as the date of commencement of the new tax-sharing arrangements with the provinces.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 411.

An Act to authorize the provision of moneys to meet certain capital expenditures of the Canadian National Railways System during the calendar year 1957, and to authorize the guarantee by Her Majesty of certain securities to be issued by the Canadian National Railway Company.

First reading, 5 April, 1957.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 411.

An Act to authorize the provision of moneys to meet certain capital expenditures of the Canadian National Railways System during the calendar year 1957, and to authorize the guarantee by Her Majesty of certain securities to be issued by the Canadian National Railway Company.

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

SHORT TITLE.

Short title. **1.** This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1957.* 5

INTERPRETATION.

Definitions
"National Company."
"National System."
"Securities."

2. In this Act
(a) "National Company" means the Canadian National Railway Company;
(b) "National System" means the National Railways 10 as defined in the *Canadian National Railways Act* and any companies controlled by the National Company through stock ownership; and
(c) "securities" means the notes, equipment trust certificates, bonds, debentures and other securities des- 15 cribed in subsection (1) of section 4.

CAPITAL EXPENSE.

Capital expenditures authorized.

3. (1) The National System is authorized,
(a) to make capital expenditures in the calendar year 1957 in the following amounts and for the following purposes:

EXPLANATORY NOTES.

The amount of \$248,107,000 appearing in Clauses 4 (3) and 6 (2) is computed as follows:

Road property.....	\$ 118,605,000	
Branch line construction.....	9,445,000	
Hotels.....	12,631,000	
Equipment.....	147,569,000	
Investment in affiliated companies.....	16,457,000	
	\$ 304,707,000	
Less:		
Uncompleted work.....	36,000,000	
		268,707,000
Add:		
Additional Working Capital:		
Amount required to finance temporarily, alterations to Victoria Bridge to co-ordinate with St. Lawrence Seaway.....	4,000,000	
General purposes.....	10,000,000	
		14,000,000
		282,707,000
Add:		
Interim financing authority January 1 to June 30, 1958, on obligations incurred prior to January 1, 1958.....	92,000,000	
		374,707,000
Less:		
Depreciation accruals and amortization of discount on funded debt, etc., in relation to calendar year 1957 and.....	84,600,000	
Depreciation accruals and amortization of discount on funded debt, etc., in relation to period January 1, to June 30, 1958.....	42,000,000	
		126,600,000
		\$ 248,107,000

Gross Capital

Expenditures:			
Road property	\$ 118,605,000		
Branch line construction	9,445,000		
Hotels	12,631,000		5
Equipment	147,569,000		
Investment in affiliated companies	16,457,000		
		<u>304,707,000</u>	
Add:			10
Additional Working Capital:			
Amount required to fi- nance temporarily, alterations to Vic- toria Bridge to co- ordinate with St. Lawrence Seaway . .	4,000,000		15
General purposes	10,000,000		
		<u>14,000,000</u>	20
		<u>\$ 318,707,000;</u>	

Capital
expenditures
in 1958.

(b) to make capital expenditures not exceeding in the aggregate \$92,000,000 in the calendar year 1958 prior to the 1st day of July of that year, by investing in securities of Trans-Canada Air Lines to enable Trans-Canada Air Lines to discharge obligations that were incurred prior to that year and have become due and payable before that day and to discharge obligations that were incurred by the National Company for equipment, for hotels and branch lines and for general additions and betterments to road property prior to that year and have become due and payable before that day; and

Contracts
for new
equipment,
additions and
betterments
prior to
July 1, 1958.

(c) to enter into contracts prior to the 1st day of July, 1958, for the acquisition of new equipment and for general additions and betterments that will come in course of payment after the calendar year 1957, in amounts not exceeding in the aggregate \$91,500,000.

Power to
borrow
money.

(2) The National Company, with the approval of the Governor in Council, is authorized

(a) at any time prior to the 1st day of July, 1958, to borrow money by the issue and sale of securities or by way of loan from the Minister of Finance to provide the amounts required for the purposes of paragraphs (a) and (b) of subsection (1); and

(b) by the issue and sale of securities, to borrow money to repay loans made under section 6.

- Statement of amounts borrowed. (3) A statement of the amounts borrowed by the National Company pursuant to this section shall be included in the annual report of the Company.
- Estimate of amounts required. (4) An estimate of the amounts required for the purposes of paragraph (b) of subsection (1) shall be included in the annual budget of the National System for the calendar year 1958. 5
- Amount payable included in budget. (5) Any amount payable under a contract entered into pursuant to paragraph (c) of subsection (1) shall be included in the annual budget of the National System for the year in which it will become due and payable. 10
- Limitation. (6) No amount shall be spent for a purpose mentioned in this section in excess of the amount authorized by this section in respect of that purpose, and for the purposes of this subsection any expenditure made under paragraph (c) of subsection (1) of section 3 of the *Canadian National Railways Financing and Guarantee Act, 1956*, shall be deemed to be an expenditure under paragraph (a) of subsection (1) of this section. 15
- Issue of securities. 4. (1) Subject to the provisions of this Act and with 20 the approval of the Governor in Council, the National Company may issue notes, equipment trust certificates, bonds, debentures or other securities, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide 25 amounts required for the purposes of section 3.
- Application of amounts available. (2) Amounts available from reserves for depreciation and debt discount amortization shall be applied towards meeting the expenditures authorized by section 3.
- Maximum amount of securities. (3) The aggregate principal amount of securities issued 30 under this section outstanding at any one time shall not exceed the amount necessary to provide the National Company with the net amount of \$248,107,000 less the amount that the National Company receives in respect of the whole calendar year 1957 from the sale to the Minister 35 of Finance of preferred stock of the National Company, and for the purposes of this subsection any securities issued under paragraph (b) of subsection (2) of section 3 of the *Canadian National Railways Financing and Guarantee Act, 1956*, shall be deemed to have been issued under this section. 40

GUARANTEES.

- Guarantee. 5. (1) The Governor in Council may authorize the guarantee by Her Majesty in right of Canada of the principal and interest of the securities and may approve or decide the form, manner and conditions of such guarantees. 40

Signature of
guaranteee.

(2) A guarantee under this Act may be signed on behalf of Her Majesty by the Minister of Finance or by such other person as the Governor in Council may designate, and such signature is conclusive evidence for all purposes that the guarantee is valid and that the relative provisions of the Act have been complied with. 5

LOANS.

Minister
may make
loans to
National
Company.

6. (1) The Minister of Finance, upon application by the National Company approved by the Minister of Transport, may, with the approval of the Governor in Council, make loans to the National Company out of the Consolidated Revenue Fund of amounts required for the purposes of section 3 at such rates of interest and subject to such other terms and conditions as the Minister of Finance, with the approval of the Governor in Council, may determine, and secured by securities that the National Company is authorized to issue pursuant to this Act. 10 15

Maximum
aggregate
principal
amount of
loans.

(2) The aggregate principal amount of loans made pursuant to subsection (1) shall not exceed \$248,107,000 less the amount that the National Company receives in respect of the whole calendar year 1957 from the sale to the Minister of Finance of preferred stock of the National Company. 20

Securities
for re-
payment.

(3) Securities issued to secure a loan made by the Minister of Finance under this section are deemed not to be included in the amount specified in subsection (3) of section 4 if securities have been issued and sold to repay that loan. 25

GENERAL.

Power to
aid other
companies.

7. The National Company may aid and assist, in any manner not inconsistent with section 3, any others of the companies and railways comprised in the National System and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any others of the said companies and railways 30

(a) apply the proceeds of any issue of securities towards meeting expenditures authorized by section 3 on its own account or on account of any others of the said companies and railways, and 35

(b) make advances of amounts required for meeting expenditures authorized by section 3 to any others of the said companies and railways upon or without any security, at discretion. 40

Proceeds paid to credit of Minister of Finance in trust.

8. The proceeds of any sale, pledge or other disposition of any guaranteed securities shall, in the first instance, be paid into the Consolidated Revenue Fund or shall be deposited to the credit of the Minister of Finance, in trust for the National Company, in one or more banks designated by him, and upon application to the Minister of Finance by the National Company approved by the Minister of Transport, shall be paid to the National Company by the Minister of Finance out of the Consolidated Revenue Fund, or on instructions from the Minister of Finance by the banks in which they are deposited, as the case may be, for the purposes stated in such application. 5 10

Minister may place amounts at disposal of Company.

9. (1) Where, at any time before the 1st day of July, 1958, the available revenues of the National System are not sufficient to pay all the operating and income charges of the National System as and when due, the Minister of Finance, upon application by the National Company approved by the Minister of Transport, may, with the approval of the Governor in Council, place at the disposal of the National Company such amounts as may be required to enable the National Company to meet all such charges. 15 20

Amounts reimbursed to Minister from annual revenues.

(2) All amounts placed at the disposal of the National Company pursuant to subsection (1) shall be reimbursed to the Minister of Finance from the annual revenues of the National System in so far as such revenues are sufficient, and any insufficiency shall be provided for by subsequent deficit appropriation by Parliament. 25

Trans-Canada Air Lines.

10. (1) Where, at any time before the 1st day of July, 1958, the available revenues of Trans-Canada Air Lines are not sufficient to pay all the operating and income charges thereof as and when due, the Minister of Finance, upon application by Trans-Canada Air Lines approved by the Minister of Trade and Commerce, may, with the approval of the Governor in Council, place at the disposal of Trans-Canada Air Lines such amounts as may be required to enable Trans-Canada Air Lines to meet all such charges. 30 35

Amounts reimbursed from annual revenues.

(2) All amounts placed at the disposal of Trans-Canada Air Lines pursuant to subsection (1) shall be reimbursed to the Minister of Finance from the annual revenues of Trans-Canada Air Lines in so far as such revenues are sufficient, and any insufficiency shall be provided for by subsequent deficit appropriation by Parliament. 40

Auditors.

11. George A. Touche and Company, of the cities of Toronto and Montreal, chartered accountants, are appointed as independent auditors for the year 1957, to make a continuous audit of the accounts of National Railways as defined in the *Canadian National Railways Act*. 45

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 412.

An Act to implement the Interim Convention on
Conservation of North Pacific Fur Seals.

First reading, 6 April, 1957.

THE MINISTER OF FISHERIES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 412.

An Act to implement the Interim Convention on Conservation of North Pacific Fur Seals.

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

SHORT TITLE.

Short title. **1.** This Act may be cited as the *Pacific Fur Seals Convention Act*. 5

INTERPRETATION.

Definitions. **2.** In this Act,
"Commission."
"Convention."
"Convention country."
"Convention waters."
"Minister."
"Pelagic sealing."
"Protection officer."
"Vessel."

(a) "Commission" means the North Pacific Fur Seal Commission established under the Convention;
(b) "Convention" means the Interim Convention on Conservation of North Pacific Fur Seals, set out in the 10 Schedule;
(c) "convention country" means Canada, Japan, the United States or the Union of Soviet Socialist Republics;
(d) "convention waters" means the waters of the Pacific Ocean north of the thirtieth parallel of north latitude, 15 and includes the Bering Sea, the Okhotsk Sea and the Sea of Japan;
(e) "Minister" means the Minister of Fisheries;
(f) "pelagic sealing" means the killing, taking or hunting in any manner whatsoever of fur seals at sea; 20
(g) "protection officer" means
(i) a fishery officer within the meaning of the *Fisheries Act*, or
(ii) any other person authorized by the Minister to enforce this Act; and 25
(h) "vessel" includes any ship, boat, canoe or any other description of vessel used in navigation.

EXPLANATORY NOTE.

The purpose of the Bill is to provide implementing legislation to carry out Canada's obligations under the Interim Convention on Conservation of North Pacific Fur Seals, signed in Washington on February 9, 1957, by Canada, the United States of America, Japan, and the Union of Soviet Socialist Republics. The proposed measure would replace the Pelagic Sealing (Provisional Agreement) Act, Chapter 205, Revised Statutes of Canada, 1952, which was passed in 1948 to implement the Provisional Fur Seal Agreement made between Canada and the United States.

GENERAL.

Convention
approved.**3.** The Convention is hereby approved and confirmed.Implementa-
tion.**4.** The Governor in Council may do and authorize such things as are necessary for carrying out and giving effect to the provisions of the Convention and the recommendations of the Commission thereunder.

5

OFFENCES AND PUNISHMENTS.

Pelagic
sealing.**5.** Every person is guilty of an offence who, being a citizen or resident of Canada or a member of the crew of a vessel subject to the jurisdiction of Canada, engages in pelagic sealing in convention waters.Equipping
vessels for
pelagic
sealing.**6.** Every person is guilty of an offence who uses any 10 port or harbour or territory within Canada for the purpose of equipping any vessel intended to be used in pelagic sealing.**7.** Sections 5 and 6 do not apply to

(a) an Indian or an Eskimo dwelling on the coast of 15 Canada contiguous to the convention waters, while engaging in pelagic sealing in convention waters in the manner provided for in Article VII of the Convention, or

(b) vessels owned or chartered by the Government of 20 Canada or members of the crew thereof or other personnel engaged in pelagic sealing for research purposes in accordance with the provisions of the Convention.

Dealing in
skins.**8.** Every person is guilty of an offence who imports, 25 buys, sells, ships or otherwise deals in any skins of fur seals of North Pacific origin except skins officially marked and certified as being skins

(a) taken by the United States of America or the Union 30 of Soviet Socialist Republics on rookeries,

(b) taken at sea for research purposes in accordance with the provisions of the Convention,

(c) taken by Indians, Ainos, Aleuts or Eskimos dwelling on the coasts of the convention waters, in accordance with the provisions of Article VII of the Convention, or 35

(d) confiscated under the provisions of this Act.

Punishment.

9. Every person who is guilty of an offence against this Act is liable upon summary conviction to a fine of not less than one hundred dollars and not more than one thousand dollars, or to imprisonment for a term not exceeding one 40 year, or to both fine and imprisonment.

SEIZURE, ARREST AND FORFEITURE.

Search and seizure.

10. (1) When a protection officer has reasonable cause to believe that any vessel outfitted for the harvesting of living marine resources and subject to the jurisdiction of a convention country, is engaged in pelagic sealing in convention waters contrary to the provisions of the Convention or this Act, he may, except within the territorial waters of a convention country other than Canada, board and search such vessel; and if after searching the vessel, the protection officer has reasonable cause to believe that the vessel or any person on board thereof is offending against the prohibition of pelagic sealing in the Convention or this Act, he may seize such vessel or arrest such person. 5

Procedure.

(2) If the vessel seized or the person arrested as provided in subsection (1) is subject to the jurisdiction of a convention country other than Canada, the protection officer shall immediately notify the Minister of such seizure or arrest and keep in custody the vessel or person pending delivery to the authorized officials of the convention country to which such vessel or person belongs in accordance with the provisions of the Convention and the directions of the Minister. 15 20

Seizure of Canadian vessels.

11. (1) Whenever a protection officer suspects on reasonable grounds that an offence against this Act has been committed by means of or in relation to a vessel subject to the jurisdiction of Canada, he may anywhere, except within the territorial waters of a convention country other than Canada, seize 25

(a) the vessel,

(b) any goods aboard the vessel, including equipment, furniture, stores and cargo, or 30

(c) the vessel and any of the goods mentioned in paragraph (b).

Arrest.

(2) A protection officer may anywhere, except within the territorial waters of a convention country other than Canada, arrest without warrant any person subject to the jurisdiction of Canada, whom he on reasonable grounds suspects of having committed an offence against this Act. 35

Custody of seized vessels, etc.

(3) Subject to this section, the vessel and goods seized under subsection (1) shall be retained in the custody of the protection officer making the seizure or shall be delivered into the custody of such person as the Minister directs. 40

Perishable goods.

(4) Where perishable goods are seized under subsection (1) the protection officer or other person having the custody thereof may sell them, and the proceeds of the sale shall be paid to the Receiver General of Canada or shall be deposited in a chartered bank to the credit of the Receiver General of Canada. 45

Court may
order
forfeiture.

12. (1) Where a person is convicted of an offence against this Act, the convicting court or judge may, in addition to any other penalty imposed, order that

(a) any vessel seized under section 11 by means of or in relation to which the offence was committed, 5

(b) any goods aboard the vessel, including equipment, furniture, stores and cargo, or, if any of the goods have been sold under subsection (4) of section 11, the proceeds thereof, or

(c) the vessel and any of the goods mentioned in paragraph (b), or the proceeds thereof, 10
be forfeited, and upon such order being made the vessel, goods or proceeds so ordered to be forfeited are forfeited to Her Majesty in right of Canada.

Re-delivery
on bond.

(2) Where a vessel or goods have been seized under section 11 and proceedings in respect of the offence have been instituted, the court or judge may, with the consent of the protection officer who made the seizure, order re-delivery thereof to the accused upon security by bond, with two sureties, in an amount and form satisfactory to 20
the Minister, being given to Her Majesty.

Vessel or
goods to be
returned
unless
proceedings
instituted.

(3) Any vessel or goods seized under section 11 or the proceeds realized from a sale thereof under subsection (4) of that section shall be returned or paid to the person from whom the vessel or goods were taken if the Minister decides 25
not to institute a prosecution in respect of the offence, and in any event shall be so returned or paid upon the expiration of three months from the day of seizure unless before that time proceedings in respect of the offence are 30
instituted.

Disposal of
forfeited
vessel
or goods.

(4) Where proceedings in respect of an offence against this Act have been instituted and a vessel or goods are at the final conclusion of the proceedings ordered to be forfeited, they may be disposed of as the Minister directs.

Return of
vessel or
goods if no
forfeiture
ordered.

(5) Where a vessel or goods have been seized under section 11 and proceedings in respect of the offence have been instituted, but the vessel or goods or any proceeds realized from a sale thereof under subsection (4) of that section are not at the final conclusion of the proceedings ordered to be forfeited, they shall be returned or the pro- 40
ceeds shall be paid to the person from whom the vessel or goods were taken, unless there has been a conviction and a fine imposed, in which case the vessel or goods may be detained until the fine is paid, or the vessel and the goods may be sold under execution in satisfaction of the fine, or 45
the proceeds realized from a sale of any of the goods under subsection (4) of section 11 may be applied in payment of the fine.

JURISDICTION OF COURTS.

Jurisdiction
of courts.

13. All courts, justices of the peace and magistrates in Canada have the same jurisdiction with respect to offences under this Act as they have under sections 689 to 692 of the *Canada Shipping Act* with respect to offences under that Act, and the provisions of those sections apply to offences under this Act in the same manner and to the same extent as they apply to offences under the *Canada Shipping Act*. 5

REPEAL AND COMING INTO FORCE.

Repeal.
R.S. c. 205.

14. The *Pelagic Sealing (Provisional Agreement) Act* is repealed. 10

Commence-
ment.

15. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council and shall continue in force until a day to be fixed by proclamation of the Governor in Council following upon the termination of the Convention, and no longer. 15

SCHEDULE.

INTERIM CONVENTION
ON
CONSERVATION OF NORTH PACIFIC FUR SEALS

The Governments of Canada, Japan, the Union of Soviet Socialist Republics, and the United States of America,

Desiring to take effective measures towards achieving the maximum sustainable productivity of the fur seal resources of the North Pacific Ocean so that the fur seal populations can be brought to and maintained at the levels which will provide the greatest harvest year after year, with due regard to their relation to the productivity of other living marine resources of the area,

Recognizing that in order to determine such measures it is necessary to conduct adequate scientific research on the said resources, and

Desiring to provide for international co-operation in achieving these objectives,

Agree as follows:

ARTICLE I.

1. The term "pelagic sealing" is hereby defined for the purposes of this Convention as meaning the killing, taking, or hunting in any manner whatsoever of fur seals at sea.

2. The words "each year", "annual" and "annually" as used hereinafter refer to Convention year, that is, the year beginning on the date of entry into force of the Convention.

3. Nothing in this Convention shall be deemed to affect in any way the position of the Parties in regard to the limits of territorial waters or to the jurisdiction over fisheries.

ARTICLE II.

1. In order to realize the objectives of this Convention, the Parties agree to co-ordinate necessary scientific research programs and to co-operate in investigating the fur seal resources of the North Pacific Ocean to determine:

- (a) what measures may be necessary to make possible the maximum sustainable productivity of the fur seal resources so that the fur seal populations can be brought to and maintained at the levels which will provide the greatest harvest year after year; and
- (b) what the relationship is between fur seals and other living marine resources and whether fur seals have detrimental effects on other living marine resources substantially exploited by any of the Parties and, if so, to what extent.

2. The research referred to in the preceding paragraph shall include studies of the following subjects:

- (a) size of each fur seal herd and its age and sex composition;
- (b) natural mortality of the different age groups and recruitment of young to each age or size class at present and subsequent population levels;
- (c) with regard to each of the herds, the effect upon the magnitude of recruitment of variations in the size and the age and sex composition of the annual kill;
- (d) migration routes of fur seals and their wintering areas;
- (e) numbers of seals from each herd found on the migration routes and in wintering areas and their ages and sexes;
- (f) extent to which the food habits of fur seals affect commercial fish catches and the damage fur seals inflict on fishing gear; and
- (g) other subjects involved in achieving the objectives of the Convention, as determined by the Commission established under Article V, paragraph 1.

3. In furtherance of the research referred to in this Article, each of the Parties agrees to carry out, each year after the entry into force of the Convention, the programs set forth in the Schedule annexed to the Convention with any modifications thereof made pursuant to Article V, paragraph 3. The said Schedule, together with any such modifications, shall be considered an integral part of this Convention.

4. Each Party agrees to provide the Commission annually with information on:

- (a) number of black pups tagged for each breeding area;
- (b) number of fur seals, by sex and estimated age, taken at sea and on each breeding area; and
- (c) tagged seals recovered on land and at sea;

and, so far as is practicable, other information pertinent to scientific research which the Commission may request.

5. The Parties further agree to provide for the exchange of scientific personnel; each such exchange shall be subject to mutual consent of the Parties directly concerned.

6. The Parties agree to use for the scientific pelagic research provided for in this Article only government-owned or government-chartered vessels operating under strict control of their respective authorities. Each Party shall communicate to the other Parties the names and descriptions of vessels which are to be used for pelagic research.

ARTICLE III.

In order to realize the purposes of the Convention, including the carrying out of the co-ordinated and co-operative research, each Party agrees to prohibit pelagic sealing, except as provided in Article II,

paragraph 3 and the Schedule, in the Pacific Ocean north of the 30th parallel of north latitude including the seas of Bering, Okhotsk, and Japan by any person or vessel subject to its jurisdiction.

ARTICLE IV.

1. Each Party shall bear the expense of its own research. Title to sealskins taken during the research shall vest in the Party conducting such research.

2. If the total number of seals of the Commander Islands breeding grounds decreases and falls below 50,000 head, according to data in official records, then commercial killing of seals and apportionment of skins may be suspended by the Union of Soviet Socialist Republics until the number of seals exceeds 50,000 head. This provision also applies to the fur seal herd of Robben Island, if the population of that herd becomes less than 50,000 head.

3. The Government of the Union of Soviet Socialist Republics upon suspending such sealing shall so inform the other Parties. In this case the Commission shall determine whether or not to reduce the level of or to suspend completely the pelagic sealing for scientific purposes in the Western Pacific Ocean during the period of the said suspension.

4. The Commission may, subsequent to the second year of operation of the Convention, modify the floor figure set forth in paragraph 2 of this Article in accordance with its findings based upon scientific data received by it; and if any such modifications are made, paragraph 2 of this Article shall be considered amended accordingly. The Commission shall notify each Party of every such amendment and of the effective date thereof.

ARTICLE V.

1. The Parties agree to establish the North Pacific Fur Seal Commission to be composed of one member from each Party.

2. The duties of the Commission shall be to:

- (a) formulate and co-ordinate research programs designed to achieve the objectives set forth in Article II, paragraph 1;
- (b) recommend these co-ordinated research programs to the respective Parties for implementation;
- (c) study the data obtained from the implementation of such co-ordinated research programs;
- (d) recommend appropriate measures to the Parties on the basis of the findings obtained from the implementation of such co-ordinated research programs, including measures regarding the size and the sex and age composition of the seasonal commercial kill from a herd; and

(c) mentioned in the Article 28 and of the fifth year after entry into force of the Convention and if the Convention is continued under the provisions of Article 28, paragraph 4, at a later year, the meeting shall be held in the same place as the meeting of the Convention; the above-mentioned later year shall be fixed by the Parties at the meeting early in the fifth year provided for in Article 28.

3. The Commission may, subject to the first year of operation of the Convention, institute in cooperation with its scientific findings the research programs set forth in the Schedule and, in any such year, the Commission shall submit to the Parties a report on the work done. The Commission shall notify each Party of every such report and of the effective date thereof.

4. Each Party shall have one vote. Decisions and recommendations shall be made by consensus vote. With respect to any scientific data or information regarding the site and the extent and composition of the seasonal commercial fish from a base, only those Parties having in the Schedule their fishery under the provisions of Article 19, paragraph 1 shall vote.

5. The Commission shall elect from its members a Chairman and other necessary officials and shall adopt rules of procedure for the conduct of its work.

6. The Commission shall hold an annual meeting at such time and place as it may decide. Additional meetings shall be held when requested by two or more members of the Commission. The time and place of the first meeting shall be determined by agreement among the Parties.

7. The expenses of each member of the Commission shall be paid by his own Government. Each Party agrees to pay the amount of the Commission's expenses as determined by the Parties by equal contributions. Each Party shall also contribute to the Commission's expenses an amount equivalent to the value of the total scientific catch reported to the Commission under the provisions of Article VI, paragraph 4.

8. The Commission shall submit an annual report of its activities to the Parties.

9. The Commission may from time to time make recommendations to the Parties on any matter which relates to the seal fisheries or to the administration of the Commission.

ARTICLE VII

In order to implement the provisions of Article III, the Parties agree as follows:

1. When a duly authorized official of any of the Parties has reasonable cause to believe that any vessel entitled for the harvesting

(e) recommend to the Parties at the end of the fifth year after entry into force of this Convention and, if the Convention is continued under the provisions of Article XIII, paragraph 4, at a later year, the methods of sealing best suited to achieve the objectives of this Convention; the above-mentioned later year shall be fixed by the Parties at the meeting early in the sixth year provided for in Article XI.

3. The Commission may, subsequent to the first year of operation of the Convention, modify in accordance with its scientific findings the research programs set forth in the Schedule and, if any such modifications are made, the Schedule shall be considered amended accordingly. The Commission shall notify each Party of every such amendment and of the effective date thereof.

4. Each Party shall have one vote. Decisions and recommendations shall be made by unanimous vote. With respect to any recommendations regarding the size and the sex and age composition of the seasonal commercial kill from a herd, only those Parties sharing in the sealskins from that herd under the provisions of Article IX, paragraph 1 shall vote.

5. The Commission shall elect from its members a Chairman and other necessary officials and shall adopt rules of procedure for the conduct of its work.

6. The Commission shall hold an annual meeting at such time and place as it may decide. Additional meetings shall be held when requested by two or more members of the Commission. The time and place of the first meeting shall be determined by agreement among the Parties.

7. The expenses of each member of the Commission shall be paid by his own government. Such joint expenses as may be incurred by the Commission shall be defrayed by the Parties by equal contributions. Each Party shall also contribute to the Commission annually an amount equivalent to the value of the seal skins it confiscates under the provisions of Article VI, paragraph 5.

8. The Commission shall submit an annual report of its activities to the Parties.

9. The Commission may from time to time make recommendations to the Parties on any matter which relates to the fur seal resources or to the administration of the Commission.

ARTICLE VI.

In order to implement the provisions of Article III, the Parties agree as follows:

1. When a duly authorized official of any of the Parties has reasonable cause to believe that any vessel outfitted for the harvesting

of living marine resources and subject to the jurisdiction of any of the Parties is offending against the prohibition of pelagic sealing as provided for by Article III, he may, except within the territorial waters of another State, board and search such vessel. Such official shall carry a special certificate issued by the competent authorities of his Government and drawn up in the English, Japanese and Russian languages which shall be exhibited to the master of the vessel upon request.

2. When the official after searching a vessel continues to have reasonable cause to believe that the vessel or any person on board thereof is offending against the prohibition, he may seize or arrest such vessel or person. In that case, the Party to which the official belongs shall as soon as possible notify the Party having jurisdiction over the vessel or person of such arrest or seizure and shall deliver the vessel or person as promptly as practicable to the authorized officials of the Party having jurisdiction over the vessel or person at a place to be agreed upon by both Parties; provided, however, that when the Party receiving notification cannot immediately accept delivery of the vessel or person, the Party which gives such notification may, upon request of the other Party, keep the vessel or person under surveillance within its own territory, under the conditions agreed upon by both Parties.

3. The authorities of the Party to which such person or vessel belongs alone shall have jurisdiction to try any case arising under Article III and this Article and to impose penalties in connection therewith.

4. The witnesses or their testimony and other proofs necessary to establish the offence, so far as they are under the control of any of the Parties, shall be furnished with all reasonable promptness to the authorities of the Party having jurisdiction to try the case.

5. Sealskins discovered on seized vessels shall be subject to confiscation on the decision of the court or other authorities of the Party under whose jurisdiction the trial of a case takes place.

6. Full details of punitive measures applied to offenders against the prohibition shall be communicated to the other Parties not later than three months after the application of the penalty.

ARTICLE VII.

The provisions of this Convention shall not apply to Indians, Ainos, Aleuts, or Eskimos dwelling on the coast of the waters mentioned in Article III, who carry on pelagic sealing in canoes not transported by or used in connection with other vessels, and propelled entirely by oars, paddles, or sails, and manned by not more than five persons each, in the way hitherto practiced and without the use of firearms; provided that such hunters are not in the employment of other persons or under contract to deliver the skins to any person.

ARTICLE VIII.

1. Each Party agrees that no person or vessel shall be permitted to use any of its ports or harbours or any part of its territory for any purpose designed to violate the prohibition set forth in Article III.

2. Each Party also agrees to prohibit the importation and delivery into and the traffic within its territories of skins of fur seals taken in the area of the North Pacific Ocean mentioned in Article III, except only those taken by the Union of Soviet Socialist Republics or the United States of America on rookeries, those taken at sea for research purposes in accordance with the Schedule, those taken under the provisions of Article VII, those confiscated under the provisions of Article VI, paragraph 5, and those inadvertently captured which are taken possession of by a Party; provided, however, that all such excepted skins shall be officially marked and duly certified by the authorities of the Party concerned.

ARTICLE IX.

1. The respective Parties agree that, of the total number of sealskins taken commercially each season on land, there shall at the end of the season be delivered a percentage of the gross in number and value thereof as follows:

By the Union of Soviet Socialist Republics	to Canada	15 percent
	to Japan	15 percent
By the United States of America	to Canada	15 percent
	to Japan	15 percent

2. Each Party agrees to deliver such sealskins to an authorized agent of the recipient Party at the place of taking, or at some other place mutually agreed upon by such Parties.

3. In order more equitably to divide the direct and indirect costs of pelagic research in the Western Pacific Ocean, it is agreed:

(a) that in any year in which commercial killing is carried out for both the Commander and Robben Islands herds and pelagic research in that area is carried on at a level of 2,000 or more seals:

- (1) Canada and Japan will forego the delivery of the sealskins by the Union of Soviet Socialist Republics as set forth in paragraph 1 of this Article; and
- (2) the United States of America will increase its delivery to Canada and Japan as set forth in paragraph 1 of this Article by a total of 375 sealskins to each of these Parties;

(b) that in any year in which commercial killing is carried out for one only of the Commander or Robben Islands herds and pelagic research in that area is carried on at a level of 1,000 or more seals:

- (1) Canada and Japan will forego the delivery of the sealskins by the Union of Soviet Socialist Republics as set forth in paragraph 1 of this Article; and
- (2) the United States of America will increase its delivery to Canada and Japan as set forth in paragraph 1 of this Article by a total of 188 sealskins to each of these Parties.

ARTICLE X.

1. Each Party agrees to enact and enforce such legislation as may be necessary to guarantee the observance of this Convention and to make effective its provisions with appropriate penalties for violation thereof.

2. The Parties further agree to co-operate with each other in taking such measures as may be appropriate to carry out the purposes of this Convention, including the prohibition of pelagic sealing as provided for by Article III.

ARTICLE XI.

The Parties agree to meet early in the sixth year of this Convention and, if the Convention is continued under the provisions of Article XIII, paragraph 4, to meet again at a later year, to consider the recommendations of the Commission made in accordance with Article V, paragraph 2(e) and to determine what further agreements may be desirable in order to achieve the maximum sustainable productivity of the North Pacific fur seal herds. The above-mentioned later year shall be fixed by the Parties at the meeting early in the sixth year.

ARTICLE XII.

Should any Party consider that the obligations of Article II, paragraphs 3, 4 or 5 or any other obligation undertaken by the Parties is not being carried out and notify the other Parties to that effect, all the Parties shall, within three months of the receipt of such notification, meet to consult together on the need for and nature of remedial measures. In the event that such consultation shall not lead to agreement as to the need for and nature of remedial measures, any Party may give written notice to the other Parties of intention to terminate the Convention and, notwithstanding the provisions of Article XIII, paragraph 4, the Convention shall thereupon terminate as to all the Parties nine months from the date of such notice.

ANNEX III

1. The Convention shall be entered into and the instruments of ratification deposited with the Government of the United States of America as soon as practicable.

2. The Government of the United States of America shall notify the other signatory Governments of ratification requested.

3. The Convention shall enter into force on the date of the deposit of the fourth instrument of ratification, and upon such entry into force Articles I, paragraphs 1 and 2, shall be deemed to have been approved as from June 1, 1957, provided that the Parties shall have from the date of signing indicated under their internal law the prohibition and effective prohibition of cigarette smoking by all persons and remain subject to their respective jurisdictions.

4. The present Convention shall continue in force for 5 years and thereafter shall be renewed into force of a year or revised for each convention between the Parties, or until the expiration of one year after each period of six years, whichever may be the earlier provided, however, that it may continue in force for a further period if the Parties so decide at the meeting early in the fifth year provided for in Article XI.

5. The original of this Convention shall be deposited with the Government of the United States of America, which shall communicate certified copies thereof to each of the Governments signatory to the Convention.

IN WITNESS WHEREOF the undersigned being duly authorized by their respective Governments have signed this Convention.

Done in Washington this ninth day of February 1957, in the English, Japanese, and Russian languages, each text equally authentic.

FOR THE GOVERNMENT OF CANADA:

A. D. E. HEWITT
G. H. CLARKE

FOR THE GOVERNMENT OF JAPAN:

Mitsuo Tani

FOR THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICS:

Yakovlev

FOR THE GOVERNMENT OF THE UNITED STATES OF AMERICA:

Wm. C. Harrington
Anne J. Gorman

ARTICLE XIII.

1. This Convention shall be ratified and the instruments of ratification deposited with the Government of the United States of America as soon as practicable.

2. The Government of the United States of America shall notify the other signatory Governments of ratifications deposited.

3. This Convention shall enter into force on the date of the deposit of the fourth instrument of ratification, and upon such entry into force Article IX, paragraphs 1 and 2, shall be deemed to have been operative from June 1, 1956, provided that the Parties shall have, from the date of signing, maintained under their internal law the prohibition and effective prevention of pelagic sealing by all persons and vessels subject to their respective jurisdictions.

4. The present Convention shall continue in force for 6 years and thereafter until the entry into force of a new or revised fur seal convention between the Parties, or until the expiration of one year after such period of six years, whichever may be the earlier; provided, however, that it may continue in force for a further period if the Parties so decide at the meeting early in the sixth year provided for in Article XI.

5. The original of this Convention shall be deposited with the Government of the United States of America, which shall communicate certified copies thereof to each of the Governments signatory to the Convention.

IN WITNESS WHEREOF the undersigned, being duly authorized by their respective Governments, have signed this Convention.

DONE in Washington this ninth day of February 1957, in the English, Japanese, and Russian languages, each text equally authentic.

FOR THE GOVERNMENT OF CANADA:

A. D. P. HEENEY.
G. R. CLARK.

FOR THE GOVERNMENT OF JAPAN:

MASAYUKI TANI.

FOR THE GOVERNMENT OF THE UNION OF SOVIET
SOCIALIST REPUBLICS:

ZARUBIN.

FOR THE GOVERNMENT OF THE UNITED STATES OF
AMERICA:

WM. C. HERRINGTON.
ARNIE J. SUOMELA.

SCHEDULE.

1. The United States of America each year during the first four years shall tag 50,000 black pups on the Pribilof Islands.

2. The Union of Soviet Socialist Republics each year during the first four years shall tag 25% of the black pups on the Commander Islands and 25% of the black pups on Robben Island.

3. In the event that pelagic sealing should be suspended for one or more years under the provisions of Article IV, paragraph 3, the tagging of black pups shall continue at the mentioned rates for a comparable number of years.

4. The United States of America each year shall take at sea for research purposes in the Eastern Pacific Ocean between 1,250 and 1,750 seals.

5. Canada each year shall take at sea for research purposes in the Eastern Pacific Ocean between 500 and 750 seals.

6. Japan shall take at sea in the Western Pacific Ocean:

(a) annually in the first and second years of pelagic research between 2,750 and 3,250 seals;

(b) annually during the remaining four years of pelagic research between 1,400 and 1,600 seals.

7. The Union of Soviet Socialist Republics shall take at sea in the Western Pacific Ocean:

(a) annually in the first and second years of pelagic research between 750 and 1,250 seals;

(b) annually during the remaining four years of pelagic research between 400 and 600 seals.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 413.

An Act to implement an Agreement between Canada and the Netherlands for the Avoidance of Double Taxation with respect to Income Tax.

First reading, 8 April, 1957.

THE MINISTER OF NATIONAL REVENUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 413.

An Act to implement an Agreement between Canada and the Netherlands for the Avoidance of Double Taxation with respect to Income Tax.

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

- Short title. **1.** This Act may be cited as the *Canada-Netherlands Income Tax Agreement Act, 1957.* 5
- Agreement approved. **2.** The Agreement entered into between Canada and the Netherlands, set out in the Schedule, is approved and declared to have the force of law in Canada.
- Inconsistent laws. **3.** In the event of any inconsistency between the provisions of this Act, or the Agreement, and the operation 10 of any other law, the provisions of this Act and the Agreement prevail to the extent of the inconsistency.
- Orders and regulations. **4.** The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the Agreement or for 15 giving effect to any of the provisions thereof.
- Commencement and duration. **5.** This Act shall come into force on a day to be fixed by proclamation of the Governor in Council, and shall continue in force until a day to be fixed by proclamation of the Governor in Council following the termination of 20 the Agreement, and no longer.

REVISED

Convention between the Kingdom of the Netherlands and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

The Government of the Kingdom of the Netherlands and the Government of Canada, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, agree as follows:

Article I

1. The taxes which are subject to this Convention are:

(a) In the Netherlands:

- The income tax,
- The wage tax,
- The company tax,
- The dividend tax, and
- The tax on loss of director.

(b) In Canada:

Income tax, including surtax, which are imposed by the Government of Canada.

2. This Convention shall also apply to any other taxes of a substantially similar character imposed by either Contracting Party subsequent to the signing of this Convention.

3. In case there should be any substantial amendment of the taxation laws in one of the States, notice of the amendment shall be given by the competent authority of this State to the competent authority of the other State in order to bring about such alterations in or such interpretation of this Convention which may be deemed necessary.

Article II

1. In this Convention, unless the context otherwise requires:

- (a) The terms "one of the States" and "the other State" mean the Netherlands or Canada, as the context requires.
- (b) The term "Netherlands" means the part of the Kingdom of the Netherlands that is situated in Europe.
- (c) The term "tax" means Netherlands tax or Canadian tax as the context requires.
- (d) The term "person" includes any company as well as any body of persons corporate or not corporate.
- (e) The term "company" includes any body corporate and any partnership the capital of which is wholly or partly represented by shares.

SCHEDULE.

Convention between the Kingdom of the Netherlands and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

The Government of the Kingdom of the Netherlands and the Government of Canada, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, agree as follows:—

ARTICLE I.

1. The taxes which are subject to this Convention are:

(a) In the Netherlands:

The Income tax,
The wages tax,
The company tax,
The dividends tax, and
The tax on fees of directors;

(b) In Canada:

Income taxes, including surtaxes, which are imposed by the Government of Canada.

2. This Convention shall also apply to any other taxes of a substantially similar character, imposed by either Contracting Party subsequent to the signing of this Convention.

3. In case there should be any substantial amendment of the taxation laws in one of the States, notice of the amendment shall be given by the competent authority of this State to the competent authority of the other State, in order to bring about such alterations in or such interpretation of this Convention which may be deemed necessary.

ARTICLE II.

1. In this Convention, unless the context otherwise requires:

(a) The terms "one of the States" and "the other State" mean the Netherlands or Canada, as the context requires.

(b) The term "Netherlands" means the Part of the Kingdom of the Netherlands, that is situated in Europe.

(c) The term "tax" means Netherlands tax or Canadian tax, as the context requires.

(d) The term "person" includes any company as well as any body of persons, corporate or not corporate.

(e) The term "company" includes any body corporate and any partnership the capital of which is wholly or partly represented by shares.

(1) The terms "resident of the Netherlands" and "resident of Canada" mean respectively any person who is resident in the Netherlands for the purpose of Netherlands tax and any person who is resident in Canada for the purpose of Canadian tax and any person who is resident in the Netherlands for the purpose of tax and not resident in Canada for the purpose of tax. The Netherlands tax law shall be applied as if the person in question is a resident in the Netherlands if his business is managed and controlled in the Netherlands and as if he is a resident in Canada if his business is managed and controlled in Canada.

(2) The terms "resident of one of the States" and "resident of the other State" mean a person who is a resident of the Netherlands or a person who is a resident of Canada, as the context requires.

(3) The terms "Netherlands enterprise" and "Canadian enterprise" mean respectively an enterprise carried on by a resident of the Netherlands and an enterprise carried on by a resident of Canada and the terms "enterprise of one of the States" and "enterprise of the other State" mean a Netherlands enterprise or a Canadian enterprise, as the context requires.

(4) The term "permanent establishment" when used with respect to an enterprise of one of the States means a branch office, factory or other fixed place of business, a mine, quarry or any other place of natural resources subject to exploitation, but does not include a central and temporary use of merely storage facilities. It does not include an agency unless the agent has and habitually exercises a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchandise from which he regularly effects orders on its behalf. In this connection—

(i) An enterprise of one of the States shall not be deemed to have a permanent establishment in the other State merely because it carries on business dealings in that other State through a bank, a broker or general commission agent acting in the ordinary course of his business as such;

(ii) The fact that an enterprise of one of the States maintains in the other State a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;

(iii) The fact that a company which is a resident of one of the States has a subsidiary company which is a resident of the other State or which carries on a trade or business in that other State (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

- (f) The terms "resident of the Netherlands" and "resident of Canada" mean respectively any person who is resident in the Netherlands for the purposes of Netherlands tax and not resident in Canada for the purposes of Canadian tax and any person who is resident in Canada for the purposes of Canadian tax, and not resident in the Netherlands for the purposes of Netherlands tax; a company shall be regarded as resident in the Netherlands if its business is managed and controlled in the Netherlands and as resident in Canada if its business is managed and controlled in Canada.
- (g) The terms "resident of one of the States" and "resident of the other State" mean a person who is a resident of the Netherlands or a person who is a resident of Canada, as the context requires.
- (h) The terms "Netherlands enterprise" and "Canadian enterprise" mean respectively an enterprise carried on by a resident of the Netherlands and an enterprise carried on by a resident of Canada, and the terms "enterprise of one of the States" and "enterprise of the other State" mean a Netherlands enterprise or a Canadian enterprise, as the context requires.
- (i) The term "permanent establishment" when used with respect to an enterprise of one of the States, means a branch, office, factory, or other fixed place of business, a mine, quarry or any other place of natural resources subject to exploitation, but does not include a casual and temporary use of merely storage facilities. Nor does it include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of the enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. In this connection—
- (i) An enterprise of one of the States shall not be deemed to have a permanent establishment in the other State merely because it carries on business dealings in that other State through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such;
 - (ii) The fact that an enterprise of one of the States maintains in the other State a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;
 - (iii) The fact that a company which is a resident of one of the States has a subsidiary company which is a resident of the other State or which carries on a trade or business in that other State (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

(1) The term "liberal professions" means independent activity for the purpose of profit but being exercised in an enterprise, such as independent activity in the field of science, art, literature, education or education, medicine, law, architecture, engineering and so forth.

(2) The term "corporate authority" means in the case of the Netherlands the Minister of Finance or his authorized representative and in the case of Canada the Minister of National Revenue or the authorized representative.

3. In the negotiation of the provisions of this Convention by either of the States, no term which is not defined in this Convention shall, unless the context otherwise requires, have the meaning which that term has under the laws of that State.

ARTICLE III

1. Income from immovable property, interest (other than debenture interest) from any mortgage of such property and royalties in respect of the operation of a mine or quarry or of any other extension of a natural resource, shall be subject to tax in the State in which such immovable property, mine, quarry or natural resource is situated.

2. A resident of one of the States deriving income from immovable property situated in the other State may elect for any taxation year to be subject to the tax of such other State on a net basis, as if such resident was engaged in trade or business within such other State through a permanent establishment that he during such taxation year, provided that he is not entitled to any personal deduction from income for domestic taxable income.

ARTICLE IV

1. The profits of an enterprise of one of the States shall not be subject to tax in the other State unless the enterprise is engaged in trade or business in that other State through a permanent establishment situated therein. If it is so engaged, tax may be imposed on those profits by the non-resident State, but only on so much of them as is attributable to that permanent establishment.

2. Where an enterprise of one of the States is engaged in trade or business in the other State through a permanent establishment situated therein, there shall be attributed to such permanent establishment the profits which it might be expected to derive in that other State if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

3. No portion of any profits arising to an enterprise of one of the States shall be attributed to a permanent establishment situated in the other State by reason of the mere purchase of goods or merchandise within that other State by the enterprise.

- (j) The term "liberal profession" means independent activity for the purpose of profit (not being exercised in an enterprise) such as independent activity in the field of science, arts, literature, instruction or education, medicine, law, architecture, engineering and accountancy.
- (k) The term "competent authority" means in the case of the Netherlands the Minister of Finance or his authorised representative and in the case of Canada, the Minister of National Revenue or his authorised representative.

2. In the application of the provisions of this Convention by either of the States, any term which is not defined in this Convention shall, unless the context otherwise requires, have the meaning which that term has under the laws of that State.

ARTICLE III.

1. Income from immovable property, interest (other than debenture interest) from any mortgage of such property and royalties in respect of the operation of a mine or quarry or of any other extraction of a natural resource, shall be subject to tax in the State in which such immovable property, mine, quarry or natural resource is situated.

2. A resident of one of the States, deriving income from immovable property situated in the other State, may elect for any taxation year to be subject to the tax of such other State, on a net basis, as if such resident was engaged in trade or business within such other State through a permanent establishment therein during such taxation year, provided that he is not entitled to any personal deduction from income to determine taxable income.

ARTICLE IV.

1. The profits of an enterprise of one of the States shall not be subject to tax in the other State unless the enterprise is engaged in trade or business in that other State through a permanent establishment situated therein. If it is so engaged, tax may be imposed on those profits by the last-mentioned State, but only on so much of them as is attributable to that permanent establishment.

2. Where an enterprise of one of the States is engaged in trade or business in the other State through a permanent establishment situated therein, there shall be attributed to such permanent establishment the profits which it might be expected to derive in that other State if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

3. No portion of any profits arising to an enterprise of one of the States shall be attributed to a permanent establishment situated in the other State by reason of the mere purchase of goods or merchandise within that other State by the enterprise.

4. In determining the residence of a partnership or other unincorporated firm, the residence shall be determined as if the partners or members were individuals, and the residence shall be determined as if the partners or members were individuals.

5. Where a company which is a resident of one of the States derives profits or income from sources within the other State, that other State shall not impose any form of tax on dividends paid by the company to persons not resident in that other State or any tax on the nature of an undistributed profit tax on undistributed profits of the company, by reason of the fact that those dividends or undistributed profits represent, in whole or in part, profits or income so derived.

6. The competent authorities of the two States may by agreement enter into arrangements for the prevention of double taxation.

Article V

(1) An enterprise of one of the States participating directly or indirectly in the management, control or capital of an enterprise of the other State, or

(2) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the States and an enterprise of the other State, and

in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which should be attributed to the enterprise of one of the States shall be included in the profits of that enterprise and taxed accordingly.

Article VI

Notwithstanding the provisions of article IV of this Convention, profits which a resident of one of the States derives from operating mines or quarries shall be exempt from tax in the other State.

Article VII

1. Dividends paid by a company which is a resident of one of the States to a resident of the other State shall be exempt from tax only in the latter State.

2. Where one of the States by way of deduction at the source levies a tax on dividends the right to levy such tax on dividends paid by a company which is a resident of that State to a resident of the other State, is not affected by the first paragraph of this article, but

4. In determining profits of a permanent establishment there shall be allowed as a deduction all expenses reasonably applicable to the permanent establishment including executive and general administrative expenses so applicable.

5. Where a company which is a resident of one of the States derives profits or income from sources within the other State, that other State shall not impose any form of taxation on dividends paid by the company to persons not resident in that other State, or any tax in the nature of an undistributed profits tax on undistributed profits of the company, by reason of the fact that those dividends or undistributed profits represent, in whole or in part, profits or income so derived.

6. The competent authorities of the two States may lay down rules by agreement for the apportionment of profits.

ARTICLE V.

Where

- (a) an enterprise of one of the States participates directly or indirectly in the management, control or capital of an enterprise of the other State, or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the States and an enterprise of the other State, and

in either case conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises, then any profits which but for those conditions would have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

ARTICLE VI.

Notwithstanding the provisions of article IV of this Convention profits which a resident of one of the States derives from operating ships or aircraft shall be exempt from tax in the other State.

ARTICLE VII.

1. Dividends paid by a company which is a resident of one of the States to a resident of the other State shall be subject to tax only in the latter State.

2. Where one of the States by way of deduction at the source levies a tax on dividends the right to levy such tax on dividends paid by a company which is a resident of that State to a resident of the other State, is not affected by the first paragraph of this article, but

the rate of tax shall in that case not exceed 10%. In case either of the States introduces into its law for the tax mentioned a rate exceeding 10%, such State may terminate the limitation of the rate of tax to 10% by giving written notice of termination to the other State through diplomatic channels on or before the thirtieth day of June in any year after the year in which the Convention comes into force. In such event the limitation shall cease to be effective on and after the first day of January in the year next following that in which such notice is given.

2. Notwithstanding the second paragraph of this article none of the States shall levy a tax by way of deduction as the source on dividends paid by a company which is a resident of that State to a company which is a resident of the other State provided that the latter company owns at least 75% of the shares of the former company which have under all circumstances full voting rights.

ARTICLE VIII

1. Any interest derived from any of the States by a resident of the other State shall be subject to tax only in the latter State.

2. Where one of the States by way of deduction at the source levies a tax on interest the right to levy such tax on interest derived from sources within that State by a resident of the other State is not affected by the first paragraph of this article, but the rate of tax shall in that case not exceed 10%. In case either of the States introduces into its law for the tax mentioned a rate exceeding 10%, such State may terminate the limitation of the rate of tax to 10% by giving written notice of termination to the other State through diplomatic channels on or before the thirtieth day of June in any year after the year in which this Convention comes into force. In such event the limitation shall cease to be effective on and after the first day of January in the year next following that in which such notice is given.

3. In this article the term "interest" includes interest on bonds, securities, notes, debentures or on any other form of indebtedness, but does not include interest to which article III of this Convention applies.

ARTICLE IX

1. Royalties—other than royalties to which article III of this Convention applies—derived from any of the States by a resident of the other State shall be subject to tax only in the latter State.

2. Where one of the States by way of deduction at the source levies a tax on royalties the right to levy such tax on royalties derived from sources within that State by a resident of the other State is not affected by the first paragraph of this article, but the rate of tax shall in that case not exceed 10%.

3. Paragraph 2 of this article does not apply to copyright royalties and other payments made in respect of the production or reproduction of any literary, dramatic, musical or artistic work.

the rate of tax shall in that case not exceed 15%. In case either of the States introduces into its law for the tax mentioned a rate exceeding 15%, such State may terminate the limitation of the rate of tax to 15% by giving written notice of termination to the other State through diplomatic channels on or before the thirtieth day of June in any year after the year in which this Convention comes into force. In such event, this limitation shall cease to be effective on and after the first day of January in the year next following that in which such notice is given.

3. Notwithstanding the second paragraph of this article none of the States shall levy a tax by way of deduction at the source on dividends paid by a company which is a resident of that State to a company which is a resident of the other State, provided that the latter company owns at least 50% of the shares of the former company, which have under all circumstances full voting rights.

ARTICLE VIII.

1. Any interest derived from one of the States by a resident of the other State shall be subject to tax only in the latter State.

2. Where one of the States by way of deduction at the source levies a tax on interest the right to levy such tax on interest derived from sources within that State by a resident of the other State, is not affected by the first paragraph of this article, but the rate of tax shall in that case not exceed 15%. In case either of the States introduces into its law for the tax mentioned a rate exceeding 15%, such State may terminate the limitation of the rate of tax to 15% by giving written notice of termination to the other State through diplomatic channels on or before the thirtieth day of June in any year after the year in which this Convention comes into force. In such event this limitation shall cease to be effective on and after the first day of January in the year next following that in which such notice is given.

3. In this article the term "interest" includes interest on bonds, securities, notes, debentures or on any other form of indebtedness, but does not include interest to which article III of this Convention applies.

ARTICLE IX.

1. Royalties—other than royalties to which article III of this Convention applies—derived from one of the States by a resident of the other State shall be subject to tax only in the latter State.

2. Where one of the States by way of deduction at the source levies a tax on royalties the right to levy such tax on royalties derived from sources within that State by a resident of the other State, is not affected by the first paragraph of this article, but the rate of tax shall in that case not exceed 15%.

3. Paragraph 2 of this article does not apply to copyright royalties and other like payments made in respect of the production or reproduction of any literary, dramatic, musical or artistic work.

ARTICLE X

Remuneration for services in the exercise of a liberal profession by a resident of one of the States shall be exempt from tax in the other States unless the profession is exercised from a fixed establishment in that State. If the profession is exercised as above, tax may be imposed by the last-mentioned State on the remuneration but only on so much of it as is attributable to the activities from such a fixed establishment.

ARTICLE XI

Remuneration for labour in the exercise of a liberal profession from the exercise of a liberal profession—performed in one of the States by a resident of the other State is taxable in the first-mentioned State unless otherwise provided in the articles XII up to and including XV of this Convention.

ARTICLE XII

A resident of one of the States shall be exempt from tax in the other State in respect of remuneration for labour or for services not being remuneration from the exercise of a liberal profession—performed in the other State if

- (a) he is present in the latter State for a period or periods not exceeding in the aggregate 183 days during the taxation year, and
- (b) the labour or the services are performed for or on behalf of a person not being a resident of the latter State, and
- (c) such remuneration shall not have been charged as such against the profits of a permanent establishment taxable in the latter State.

ARTICLE XIII

1. A resident of one of the States shall be exempt from tax in the other State in respect of remuneration for services performed on ships or aircraft in international traffic.
2. Individuals living on board of ships or aircraft without any real domicile in either of the States shall be deemed to be residents in the State in which the ship or the aircraft has its home port.

ARTICLE XIV

1. Remuneration (other than payments paid by or out of funds owned by one of the States or a political subdivision thereof) to a resident of the other State not being a national of that State shall be subject to tax in the first-mentioned State.

ARTICLE X.

Remuneration for services in the exercise of a liberal profession by a resident of one of the States shall not be subject to tax in the other State unless the profession is exercised from a fixed centre situated in that State. If the profession is exercised as aforesaid, tax may be imposed by the last-mentioned State on the remuneration but only on so much of it as is attributable to the activities from such a fixed centre.

ARTICLE XI.

Remuneration for labour or for services—not being remuneration from the exercise of a liberal profession—performed in one of the States by a resident of the other State is taxable in the first-mentioned State unless otherwise provided in the articles XII up to and including XV of this Convention.

ARTICLE XII.

A resident of one of the States shall be exempt from tax in the other State in respect of remuneration for labour or for services—not being remuneration from the exercise of a liberal profession—performed in the other State, if

- (a) he is present in the latter State for a period or periods not exceeding in the aggregate 183 days during the taxation year, and
- (b) the labour or the services are performed for or on behalf of a person not being a resident of the latter State, and
- (c) such remuneration shall not have been charged as such against the profits of a permanent establishment, taxable in the latter State.

ARTICLE XIII.

1. A resident of one of the States shall be exempt from tax in the other State in respect of remuneration for services performed on ships or aircraft in international traffic.

2. Individuals living on board of ships or aircraft without any real domicile in either of the States shall be deemed to be residents of the State in which the ship or the aircraft has its home port.

ARTICLE XIV.

1. Remuneration (other than pensions) paid by, or out of funds created by one of the States or a political subdivision thereof to a resident of the other State not being a national of that State shall be subject to tax in the first-mentioned State.

1. The term "resident" in the last paragraph of this article includes individuals who are in possession of a special permit.

2. The provisions of this article shall not apply to payments in respect of interest received in connection with any loans or bonds owned or by either of the States or of a political subdivision thereof for purposes of public

Article XVI

A professor or teacher from one of the States who receives remuneration for teaching during a period of temporary residence not exceeding two years at a university or other establishment for higher education in the other State shall be exempt from tax in that other State in respect of that remuneration.

Article XVII

A student or apprentice from one of the States who is receiving full-time education or training in the other State shall be exempt from tax in that other State on payments received by him from abroad for the purpose of his maintenance, education or training.

Article XVIII

The items of income not mentioned in the foregoing articles of this Convention shall be subject to tax only in that State of which the taxpayer is considered to be a resident.

Article XIX

1. Each of the States when imposing tax on its residents may include in the basis upon which such taxes are imposed the items of income which according to the provisions of the present Convention are to be taxed by the other State.

2. Where the provisions of the present Convention are in conflict with the provisions of laws in the other State relating to the taxation of income, the provisions of this article shall apply as a deduction from the amount of tax computed in conformity with the provisions of this article equal to such part of that tax which bears the same proportion to the amount of tax as the amount of the income which is taxable in Canada according to the articles III, IV, V, X, XI and XIV of this Convention bears to the amount of income which is taxable in the other State.

3. Where any law in accordance with the provisions of the Income Tax Act of Canada seems to allow as a deduction from Canadian tax on any income derived from sources within the Netherlands the amount of Netherlands tax paid thereon.

2. The term "remuneration" in the first paragraph of this article includes periodical payments made in consideration of special merits.

3. The provisions of the paragraphs 1 and 2 of this article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the States or of a political subdivision thereof for purposes of profit.

ARTICLE XV.

A professor or teacher from one of the States who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a university or other establishment for further education in the other State, shall be exempt from tax in that other State in respect of that remuneration.

ARTICLE XVI.

A student or apprentice from one of the States who is receiving full-time education or training in the other State shall be exempt from tax in that other State on payments received by him from abroad for the purposes of his maintenance, education or training.

ARTICLE XVII.

The items of income not mentioned in the foregoing articles of this Convention shall be subject to tax only in that State, of which the taxpayer is considered to be a resident.

ARTICLE XVIII.

1. Each of the States, when imposing tax on its residents may include in the basis upon which such taxes are imposed the items of income, which according to the provisions of the present Convention may be taxed by the other State.

2. Without prejudice to the application of the provisions concerning the compensation of losses in the unilateral regulations for the avoiding of double taxation the Netherlands shall allow a deduction from the amount of tax computed in conformity with the first paragraph of this article equal to such part of that tax which bears the same proportion to the aforesaid tax as the amount of the income which is taxable in Canada according to the articles III, IV, V, X, XI and XIV of this Convention bears to the amount of income, which forms the basis meant in the first paragraph of this article.

3. As far as may be in accordance with the provisions of the Income Tax Act Canada agrees to allow as a deduction from Canadian tax on any income derived from sources within the Netherlands the appropriate amount of Netherlands tax paid thereon.

Article XIX

1. The respective authorities of the States will upon request exchange information of a local nature which is available to them under their own legislation and which would be useful to assure the regular assessment and collection of the taxes related to in this Convention, as well as the application with respect to these taxes of the legal provisions relative to the prevention of fiscal fraud. The information so exchanged shall relate to the source of income and shall not be disclosed to persons other than those charged with assessment and collection of the taxes related to in this Convention.

2. The provisions of this article shall not in any case be considered as requiring one of the States to disclose to the other State information the furnishing of which would involve the disclosure of industrial, commercial or professional secrets or trade processes.

Article XX

1. In no case shall the provisions of article XIX of this Convention be construed so as to impose upon either of the States the obligation:

- (a) to carry out administrative measures in variance with the legislations and practices of either State or
- (b) to supply particulars which are not procurable under its own legislation or that of the State making the application.

2. The State to which application is made for information shall convey it as soon as possible with the request addressed to it. Nevertheless each State may refuse to comply with the request for reasons of public policy. In such case it shall inform, as soon as possible, the State making the application.

Article XXI

The agreement between the Kingdom of the Netherlands and Cuba concluded by exchange of notes, dated 23rd September, 1947, the reciprocal exemption from income tax of income arising from the operation of ships shall not be in effect for any year or period for which this Convention has effect.

Article XXII

1. The nationals of one of the States shall not be subjected in the other State to any taxation or any requirement connected therewith which is other, heavier or more burdensome than the taxation and connected requirements to which the nationals of the latter State under similar circumstances may be subjected.

2. The enterprises of one of the States shall not be subjected in the other State in respect of taxes attributable to their permanent establishment in that other State to any taxation which is other

ARTICLE XIX.

1. The competent authorities of the States will upon request exchange information of a fiscal nature which, is available, to them under their own legislation and which would be useful to assure the regular assessment and collection of the taxes referred to in this Convention, as well as the application with respect to these taxes of the legal provisions relative to the prevention of fiscal fraud. The information so exchanged shall retain its secret nature and shall not be disclosed to persons other than those charged with assessment and collection of the taxes referred to in this Convention.

2. The provisions of this article shall not in any case be considered as requiring one of the States to disclose to the other State information the furnishing of which would involve the disclosure of industrial, commercial or professional secrets or trade processes.

ARTICLE XX.

1. In no case shall the provisions of article XIX of this Convention be construed so as to impose upon either of the States the obligation:

- (a) to carry out administrative measures at variance with the regulations and practice of either State or
- (b) to supply particulars which are not procurable under its own legislation or that of the State making the application.

2. The State to which application is made for information shall comply as soon as possible with the request addressed to it. Nevertheless such State may refuse to comply with the request for reasons of public policy. In such case it shall inform, as soon as possible, the State making the application.

ARTICLE XXI.

The agreement between the Kingdom of the Netherlands and Canada constituted by exchange of notes, dated 23rd September, 1929, for reciprocal exemption from income tax of income arising from the operation of ships shall not have effect for any year or period for which this Convention has effect.

ARTICLE XXII.

1. The nationals of one of the States shall not be subjected in the other State to any taxation or any requirement connected therewith which is other, higher or more burdensome than the taxation and connected requirements to which the nationals of the latter State under similar circumstances are or may be subjected.

2. The enterprises of one of the States shall not be subjected in the other State, in respect of profits attributable to their permanent establishment in that other State, to any taxation which is other,

higher or more burdensome than the taxation to which the enterprises of that other State are or may be subjected in respect of the like goods.

3. In this article the term "enterprises" means—

- (a) in relation to the Netherlands:
 - (i) all Netherlands enterprises;
 - (ii) all legal persons, partnerships and associations deriving their status or name from the law in force in any territory of the Kingdom of the Netherlands to which the present Convention applies;
 - (b) in relation to Canada:
 - (i) all Canadian enterprises;
 - (ii) all legal persons, partnerships and associations deriving their status or name from the law in force in Canada.
4. In this article the term "taxation" means taxes of every kind and description levied by either State.

Article XXIII

The competent authority of each of the States may prescribe regulations necessary to carry out the provisions of this Convention.

Article XXIV

Should any difficulty or doubt arise as to the interpretation or the application of this Convention the competent authorities of the States shall endeavor to settle the question by mutual agreement.

Article XXV

This Convention may be made applicable either in its entirety or with modifications in respect to any Part of the Kingdom of the Netherlands outside Europe which imposes taxes of a substantially similar character to the taxes specified in article 1 of this Convention. If such Part of the Kingdom so desires and Canada agrees to it, for the purpose the Government of the Kingdom of the Netherlands and the Government of Canada will communicate by an exchange of notes in these notes they will lay down the date the applicability becomes effective, the modifications and the conditions (including those relating to the termination), under which the Convention will be applicable.

Article XXVI

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at The Hague as soon as possible.

higher or more burdensome than the taxation to which the enterprises of that other State are or may be subjected in respect of the like profits.

3. In this article the term "nationals" means:—

(a) in relation to the Netherlands:

- (i) all Netherlands nationals;
- (ii) all Netherlands subjects residing in the Netherlands;
- (iii) all legal persons, partnerships and associations deriving their status as such from the law in force in any territory of the Kingdom of the Netherlands to which the present Convention applies;

(b) in relation to Canada:

- (i) all Canadian nationals;
- (ii) all legal persons, partnerships and associations deriving their status as such from the law in force in Canada.

4. In this article the term "taxation" means taxes of every kind and description levied by either State.

ARTICLE XXIII.

The competent authority of each of the States may prescribe regulations necessary to carry out the provisions of this Convention.

ARTICLE XXIV.

Should any difficulty or doubt arise as to the interpretation or the application of this Convention the competent authorities of the States shall endeavour to settle the question by mutual agreement.

ARTICLE XXV.

This Convention may be made applicable either in its entirety, or with modifications, in respect to any Part of the Kingdom of the Netherlands outside Europe, which imposes taxes of a substantially similar character to the taxes specified in article I of this Convention, if such Part of the Kingdom so desires and Canada agrees to it. For this purpose the Government of the Kingdom of the Netherlands and the Government of Canada will communicate by an exchange of notes; in these notes they will lay down the date the applicability becomes effective, the modifications and the conditions (including those relating to the termination), under which the Convention will be applicable.

ARTICLE XXVI.

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at The Hague as soon as possible.

2. This Convention shall come into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect—

- (a) as respects income and company taxes for any taxation year beginning after 31st December, 1953, and
- (b) as respects taxes on income withheld at the source during the calendar-year 1954 and subsequent years.

ARTICLE XXVII.

This Convention shall continue in effect indefinitely but either of the States may, on or before 30th June in any calendar year not earlier than the year 1959, give to the other State, through diplomatic channels, written notice of termination and, in such event, this Convention shall cease to be effective—

- (a) as respects income and company taxes for any taxation year beginning after the end of the calendar year in which the notice is given, and
- (b) as respects any other taxes for any calendar year following that in which the notice is given.

In witness thereof the undersigned, duly authorised thereto, have signed this Convention and have affixed thereto their seals.

Done in duplicate this 2nd day of April nineteen hundred fifty seven at Ottawa, in the Netherlands and English languages, both texts being equally authentic.

SEAL (Sgd.) A. N. J. LOVINK
For the Government of the Kingdom of the Netherlands:

SEAL (Sgd.) W. E. HARRIS
For the Government of Canada:

PROTOCOL

At the request of the Commission for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, this day concluded between the Government of the Kingdom of the Netherlands and the Government of Canada, the following provisions shall form an integral part of the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

Article I
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

Article II
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

Article III
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

Article IV
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

Article V
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

Article VI
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

Article VII
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

Article VIII
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

Article IX
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

Article X
The Convention shall be subject to ratification by each Contracting State in accordance with its constitutional procedure.

PROTOCOL.

At the moment of signing the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, this day concluded between the Government of the Kingdom of the Netherlands and the Government of Canada, the undersigned plenipotentiaries have agreed that the following provisions shall form an integral part of the Convention:

Article I.

The notification meant in paragraph 3 of article I is not conditional for the application of paragraph 2 of that article.

Article IV.

The provision of paragraph 1 of article IV does not prejudice the right of each of the States to levy a tax by way of deduction at the source in accordance with the articles VII, VIII and IX.

Article XIV.

The provisions of the present Convention shall not be construed to restrict in any manner the advantages accorded by international law or the law of either of the States to diplomatic and consular representatives of the other State and to the officials attached to such representatives.

Article XVII.

The provisions of article XVII do not affect the right of either of the States to tax alimonies as well as income from estates and trusts derived from sources within that State.

Article XIX.

The Government of the Kingdom of the Netherlands informed the Canadian Government that in the present circumstances it is not able to give to the Canadian authorities information concerning third parties obtained from banks or insurance companies, which it might have available.

The Canadian Government accepts this limitation.

In witness thereof the undersigned, duly authorised thereto, have signed this Protocol and have affixed thereto their seals.

Done in duplicate this 2nd day of April nineteen hundred and fifty-seven at Ottawa, in the Netherlands and English languages, both texts being equally authentic.

SEAL (Sgd.) A. N. J. LOVINK,
For the Government of the Kingdom of the
Netherlands:

SEAL (Sgd.) W. E. HARRIS,
For the Government of Canada.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 414.

An Act to implement an Agreement between Canada and the Union of South Africa for the Avoidance of Double Taxation with respect to Income Tax.

First reading, 8 April, 1957.

THE MINISTER OF NATIONAL REVENUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 414.

An Act to implement an Agreement between Canada and the Union of South Africa for the Avoidance of Double Taxation with respect to Income Tax.

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

- | | | |
|----------------------------|---|----|
| Short title. | 1. This Act may be cited as the <i>Canada-South Africa Income Tax Agreement Act, 1957.</i> | 5 |
| Agreement approved. | 2. The Agreement entered into between Canada and the Union of South Africa, set out in the Schedule, is approved and declared to have the force of law in Canada. | |
| Inconsistent laws. | 3. In the event of any inconsistency between the provisions of this Act, or the Agreement, and the operation of any other law, the provisions of this Act and the Agreement prevail to the extent of the inconsistency. | 10 |
| Orders and regulations. | 4. The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the Agreement or for giving effect to any of the provisions thereof. | 15 |
| Commencement and duration. | 5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council, and shall continue in force until a day to be fixed by proclamation of the Governor in Council following the termination of the Agreement, and no longer. | 20 |

ARTICLE I

Agreement between the Government of Canada and The Government of the United Kingdom in relation to Double Taxation and the Prevention of Fiscal Evasion in respect of Taxes on Income.

Done at Ottawa this 20th day of 1952

The Government of Canada and the Government of the United Kingdom have agreed to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, the text of which is as follows:—

ARTICLE I

(1) The taxes which are the subject of this agreement are:—
(a) in the United Kingdom: the income tax, super tax and non-resident shareholders tax imposed by the Government of the United Kingdom referred to as "United Kingdom tax";
(b) in Canada: the income tax, including surtax, imposed by the Government of Canada, hereinafter referred to as "Canadian tax".
(2) This Agreement shall also apply to any other taxes of a substantially similar character imposed by either Contracting Government after the date of signature of this Agreement.

ARTICLE II

(1) In this Agreement unless the context otherwise requires:—
(a) "tax" means the United Kingdom tax;
(b) "territory" means the United Kingdom as the case may be;
(c) "tax" means United Kingdom tax or Canadian tax as the case may be;
(d) "person" includes any body or persons corporate or not incorporated;
(e) "personally" includes any body corporate;
(f) "resident of the United Kingdom" and "resident of Canada" mean respectively any person who is ordinarily resident in the United Kingdom or the United Kingdom and ordinarily resident in Canada for the purposes of United Kingdom tax and any person who is ordinarily resident in Canada for the purposes of Canadian tax and not ordinarily resident in the United Kingdom for the purposes of United Kingdom tax and a company which is regarded as ordinarily resident in the United Kingdom and ordinarily resident in Canada if its business is managed and controlled in the United Kingdom and ordinarily resident in Canada if its business is managed and controlled in Canada;
(g) "resident of one of the territories" means a person who is a resident of the United Kingdom or a resident of Canada as the case may be.

SCHEDULE.

Agreement between The Government of Canada and The Government of the Union of South Africa for the avoidance of Double Taxation and the Prevention of Fiscal Evasion in respect of Taxes on Income.

Signed at Ottawa September 28, 1956.

The Government of Canada and the Government of the Union of South Africa desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, have agreed as follows:—

ARTICLE I.

- (1) The taxes which are the subject of this Agreement are:—
- (a) in the Union of South Africa: The normal tax, super tax and non-resident shareholders' tax imposed by the Government of the Union (hereinafter referred to as "Union tax");
 - (b) in Canada: The income taxes, including surtaxes, imposed by the Government of Canada (hereinafter referred to as "Canadian tax").
- (2) This Agreement shall also apply to any other taxes of a substantially similar character imposed by either Contracting Government subsequently to the date of signature of the Agreement.

ARTICLE II.

- (1) In this Agreement unless the context otherwise requires—
- (a) "Union" means the Union of South Africa;
 - (b) "territory" means the Union or Canada as the case may be;
 - (c) "tax" means Union or Canadian Tax, as the case may be;
 - (d) "person" includes any body of persons corporate or not corporate;
 - (e) "company" includes any body corporate;
 - (f) "resident of the Union" and "resident of Canada" mean respectively any person who is ordinarily resident in the Union for the purposes of the Union tax and not ordinarily resident in Canada for the purposes of the Canadian tax and any person who is ordinarily resident in Canada for the purposes of the Canadian tax and not ordinarily resident in the Union for the purposes of the Union tax; and a company shall be regarded as ordinarily resident in the Union if its business is managed and controlled in the Union and ordinarily resident in Canada if its business is managed and controlled in Canada;
 - (g) "resident of one of the territories" means a person who is a resident of the Union or a person who is a resident of Canada, as the case may be;

(1) "Local enterprise" and "Canadian enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident or citizen of the Province and an industrial or commercial enterprise or undertaking carried on by a resident or citizen of Canada; and "enterprise of one of the territories" and "enterprise of the other territory" mean a Union enterprise or a Canadian enterprise as the case may be.

(2) "Industrial or commercial enterprise" includes an enterprise engaged in mining or fishing and industrial or commercial profits, includes mining and fishing profits but does not include income in the form of royalties, rents (including term-royalties of mineral rights) interest, dividends, management charges, remuneration for personal services or profits from the operation of transport services by air or water.

(3) "Government establishment" means any office or department of one of the territories, means a branch, office, factory, mine or other fixed place of business but does not include an agency unless the agent has and habitually exercises a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly sells orders on his behalf.

The law of substantial equipment or machinery within one of the territories at any time in any taxable year by an enterprise of the other territory shall constitute a permanent establishment of such enterprise in the former territory in such taxable year.

An enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a bona fide broker or general commission agent acting in the ordinary course of his business as such.

(4) The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purpose of goods or merchandise shall not be held to constitute that fixed place of business a permanent establishment of the enterprise.

The fact that a company which is resident in one of the territories has a subsidiary company which is a resident of the other territory or which is engaged in trade or business in that other territory (whether through a permanent establishment or otherwise) shall not be held to constitute that subsidiary company a permanent establishment of its parent company.

(5) "Profit" is defined as Union tax income "taxable income" as defined under the laws of the Union relating to the taxes which are the subject of this Agreement.

(6) "Taxation Authority" means the Comptroller for Inland Revenue or his authorized representative in the case of the Union and the Minister of National Revenue or his authorized representative in the case of Canada.

- (h) "Union enterprise" and "Canadian enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the Union and an industrial or commercial enterprise or undertaking carried on by a resident of Canada; and "enterprise of one of the territories" and "enterprise of the other territory" mean a Union enterprise or a Canadian enterprise, as the case may be;
- (i) "industrial or commercial enterprise", includes an enterprise engaged in mining or farming and "industrial or commercial profits", includes mining and farming profits but does not include income in the form of royalties, rents (including rent or royalties on cinematograph films), interest, dividends, management charges, remuneration for personal services, or profits from the operation of transport services by air or water;
- (j) "permanent establishment", when used with respect to an enterprise of one of the territories, means a branch, depot, factory, farm, mine or other fixed place of business but does not include an agency unless the agent has and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on its behalf.

The use of substantial equipment or machinery within one of the territories at any time in any taxable year by an enterprise of the other territory shall constitute a permanent establishment of such enterprise in the former territory for such taxable year.

An enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a bona fide broker or general commission agent acting in the ordinary course of his business as such.

The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.

The fact that a company which is resident in one of the territories has a subsidiary company which is a resident of the other territory or which is engaged in trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;

- (k) "profits", in relation to Union tax, means "taxable income" as defined under the laws of the Union relating to the taxes which are the subject of this Agreement;
- (l) "Taxation Authorities" means the Commissioner for Inland Revenue or his authorized representative in the case of the Union and the Minister of National Revenue or his authorised representative in the case of Canada.

(2) "Union tax" and "Canadian tax", do not include any sum payable in respect of any default or omission in relation to the taxes which are the subject of this Agreement or which represent a penalty imposed under the law of either territory relating to those taxes.

(3) In the application of the provisions of this Agreement by one of the Contracting Governments any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the taxes which are the subject of this Agreement.

ARTICLE III.

(1) The industrial and commercial profits of an enterprise in one of the territories shall not be subject to tax in the other territory unless the enterprise is engaged in trade or business in the other territory through a permanent establishment in that other territory. If it is so engaged tax may be imposed on those profits by the other territory but only on so much of them as is attributable to that permanent establishment.

(2) Where an enterprise of one of the territories is engaged in trade or business in the other territory through a permanent establishment situate therein:—

(a) there shall be attributed to that permanent establishment the commercial or industrial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities and dealing at arm's length with the enterprise of which it is a permanent establishment, and if, apart from this Agreement, the law of that other territory in respect of the taxes which are the subject of this Agreement so provides, the profits so attributed shall be deemed to be profits derived from sources in that other territory.

(b) Subject to the provisions of sub-paragraph (a) no profits derived from sources outside that other territory shall be attributed to that permanent establishment.

(3) Profits derived by an enterprise of one of the territories from sales, under contracts concluded in that territory, of goods or merchandise stocked in a warehouse or depot in the other territory for convenience of delivery and not for the purposes of display shall not be attributed to a permanent establishment of the enterprise in that other territory notwithstanding that the offers of purchase have been obtained by an agent of the enterprise in that other territory and transmitted by him to the enterprise for acceptance.

(4) No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the territories shall be deemed to arise in the other territory by reason of the mere purchase of the goods or merchandise within that other territory.

(5) If the information available to the Taxation Authorities concerned is inadequate to determine the profits to be attributed to the

Government establishment existing in the preceding paragraph shall have the advantage of the law of either territory in relation to the liability of the partnership establishment to pay tax on an amount determined by the carrying of a business or the making of an investment by the Taxation Authorities of that territory; provided that such election shall be exercised or such estimate shall be made as late as the information available to the Taxation Authorities permits in accordance with the purpose stated in the preceding paragraph of this Article.

(6) Where a company which is a resident of one of the territories derives profits from sources which are deemed to be within the other territory, the Government of that other territory shall not impose any form of taxation on dividends or other payments by that company in favour of persons not resident in that other territory nor shall the Government of that other territory impose any tax in the nature of a general tax on non-residents on the profits derived by that company directly or indirectly as the result of the carrying on of business through a permanent establishment in that other territory.

Article IV

(1) Where—
(a) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory or
(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory, and
(c) in either case conditions are such as to impose between the two enterprises in either their commercial or financial relations, which differ from those which would be made between independent enterprises,
then any profits which would not for these conditions have accrued to one of the enterprises but for reason of these conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

(2) Profits included in the profits of an enterprise of one of the territories under paragraph (1) of this Article shall be deemed to have been derived from sources in that territory and shall be taxed accordingly.

(3) If the information available to the Taxation Authorities can be used to determine for the purposes of paragraph (1) of this Article the profits which might be expected to accrue to an enterprise existing in that territory shall affect the application of the law of either territory in relation to the liability of that enterprise to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the Taxation Authorities of that territory; provided that such discretion shall be exercised or such estimate shall

permanent establishment nothing in the preceding paragraphs shall affect the application of the law of either territory in relation to the liability of the permanent establishment to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the Taxation Authorities of that territory: Provided that such discretion shall be exercised or such estimate shall be made, so far as the information available to the Taxation Authorities permits, in accordance with the principles stated in the preceding paragraphs of this Article.

(6) Where a company which is a resident of one of the territories derives profits from sources within or deemed to be within the other territory, the Government of that other territory shall not impose any form of taxation on dividends declared payable by that company in favour of persons not resident in that other territory nor shall the Government of that other territory impose any tax in the nature of a special tax on non-residents on the profits derived by that company directly as the result of the carrying on of business through a permanent establishment in that other territory.

ARTICLE IV

(1) Where—

- (a) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory, and
- (c) in either case conditions are made or imposed between the two enterprises, in either their commercial or financial relations, which differ from those which would be made between independent enterprises,

then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

(2) Profits included in the profits of an enterprise of one of the territories under paragraph (1) of this Article shall be deemed, if, apart from this agreement, the law of that other territory in respect of the taxes which are the subject of this Agreement so provide, to be income derived from sources in that territory and shall be taxed accordingly.

(3) If the information available to the Taxation Authorities concerned is inadequate to determine, for the purposes of paragraph (1) of this Article, the profits which might be expected to accrue to an enterprise, nothing in that paragraph shall affect the application of the law of either territory in relation to the liability of that enterprise to pay tax on an amount determined by the exercise of a discretion or the making of an estimate by the Taxation Authorities of that territory: Provided that such discretion shall be exercised or such estimate shall

be made, so far as the information available to the Taxation Authorities permits, in accordance with the principles stated in paragraphs (1) and (2) of this Article.

ARTICLE V

Profits derived by the Government of or by a resident of one of the territories from operating ships or aircraft shall be exempt from tax in the other territory.

ARTICLE VI.

(1) An individual who is a resident of the Union shall be exempt from Canadian tax on profits or remuneration in respect of personal (including professional) services performed within Canada in any year of assessment if—

- (a) he is present within Canada for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in the Union.

(2) An individual who is a resident of Canada shall be exempt from Union tax on profits or remuneration in respect of personal (including professional) services performed within the Union in any year of assessment if—

- (a) he is present within the Union for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in Canada.

(3) The provisions of this Article shall not apply to the profits or remuneration of persons who are not bona fide employees of a principal: Provided that if that principal is a company, the provisions of this Article shall not apply if the person to whom the profits or remuneration accrued or by whom those profits or remuneration were received is, either directly or indirectly, interested in the management, control and profits of that company.

ARTICLE VII.

The remuneration derived by a professor or teacher who is ordinarily resident in one of the territories, for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution in the other territory, shall be exempt from tax in that other territory.

ARTICLE VIII.

A student or business apprentice from one of the territories who is receiving full time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

Article IX

(1) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax payable in a territory outside Canada, Union tax payable in respect of income from sources within the Union shall be deducted from any Canadian tax payable in respect of that income.

(2) Where Canadian tax is payable in respect of profits derived from sources within Canada by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits or subject to such provisions (which shall not affect the general principle herein) as may be enacted in the Union, shall allow the Canadian tax on a profit which has already been paid to the Union in respect of such profits.

(3) For the purposes of the Article written or remuneration for personal (including professional) services rendered in one of the territories shall be deemed to be profits from sources within that territory, and the services of an individual whose services are wholly or mainly performed in a territory shall be deemed to be performed by a resident of one of the territories shall be deemed to be performed in that territory.

Article X

(1) The Taxation Authorities of the Contracting Governments shall on request exchange such information (the information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of the Agreement or for the preparation of forms or the administration of respective provisions against legal avoidance in relation to the cases which are the subject of the Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the taxes which are the subject of the Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) The Taxation Authorities of the Contracting Governments may exchange information as may be necessary for the purpose of carrying out the provisions of the Agreement.

Article XI

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at Toronto as soon as possible.

(2) This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and Canada as are necessary to give the Agreement the force of law in the Union and Canada respectively, and shall thereafter have effect.

(3) In the Union, as respects profits derived or deemed to have been derived during the year of assessment ending on the 31st day of March 1954, and subsequent years.

(4) In Canada, as respects income years, including surtax, for the taxation year 1954 and subsequent years.

ARTICLE IX.

(1) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax payable in a territory outside Canada, Union tax payable in respect of income from sources within the Union shall be deducted from any Canadian tax payable in respect of that income.

(2) Where Canadian tax is payable in respect of profits derived from sources within Canada by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits or, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Union, shall allow the Canadian tax as a credit against any Union tax payable in respect of such profits.

(3) For the purposes of this Article profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be profits from sources within that territory, and the services of an individual whose services are wholly or mainly performed in aircraft or other transport vehicles operated by a resident of one of the territories shall be deemed to be performed in that territory.

ARTICLE X.

(1) The Taxation Authorities of the Contracting Governments shall on request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) The Taxation Authorities of the Contracting Governments may consult together as may be necessary for the purpose of carrying out the provisions of this Agreement.

ARTICLE XI.

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at Pretoria as soon as possible.

(2) This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and Canada as are necessary to give the Agreement the force of law in the Union and Canada respectively, and shall thereupon have effect—

- (a) in the Union, as respects profits derived or deemed to have been derived during the year of assessment ending on the 30th June, 1954, and subsequent years;
- (b) in Canada, as respects income taxes, including surtaxes, for the taxation year 1954 and subsequent years.

ARTICLE XII.

This Agreement shall be deemed to have superseded the Agreement for the avoidance of double taxation on the income derived from shipping and aircraft entered into on the 26th November, 1951, between the Government of the Union and the Government of Canada and that Agreement shall cease to have effect—

- (a) in the Union in respect of income derived from the business of sea or air transport on or after the 1st July, 1953;
- (b) in Canada in respect of income derived from the business of sea or air transport after the taxation year 1953.

ARTICLE XIII.

(1) This Agreement shall continue in force indefinitely, but either of the Contracting Governments may, on or before the thirtieth day of September in any calendar year after the year 1956, give notice of termination to the other Contracting Government and in such event this Agreement shall cease to be effective—

- (a) in the Union, in respect of any year of assessment beginning on the first day of July in the calendar year next following that in which such notice is given;
- (b) in Canada, as respects income taxes, including surtaxes, for any taxation year ending in or after the calendar year next following that in which such notice is given.

(2) The termination of this Agreement shall not have the effect of reviving any Agreement or arrangement abrogated by this Agreement.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Agreement and have affixed thereto their seals.

DONE at Ottawa, in duplicate, in the English and Afrikaans languages, this 28th day of September, nineteen hundred and fifty-six.

FOR THE GOVERNMENT OF CANADA:

SEAL.

(Sgd.) S. S. GARSON.

FOR THE GOVERNMENT OF THE UNION OF SOUTH AFRICA:

SEAL.

(Sgd.) J. S. F. BOTHA.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 415.

An Act to implement an Agreement between Canada and the Union of South Africa for the Avoidance of Double Taxation with respect to Death Duties.

First reading, 8 April, 1957.

THE MINISTER OF NATIONAL REVENUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 415.

An Act to implement an Agreement between Canada and the Union of South Africa for the Avoidance of Double Taxation with respect to Death Duties.

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

Short title.

1. This Act may be cited as the *Canada-South Africa Death Duties Agreement Act, 1957.*

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Agreement approved.

2. The Agreement entered into between Canada and the Union of South Africa, set out in the Schedule, is approved and declared to have the force of law in Canada.

Inconsistent laws.

3. In the event of any inconsistency between the provisions of this Act, or the Agreement, and the operation of any other law, the provisions of this Act and the Agreement prevail to the extent of the inconsistency. 10

Orders and regulations.

4. The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the Agreement or for giving effect to any of the provisions thereof. 15

Commencement and duration.

5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council, and shall continue in force until a day to be fixed by proclamation of the Governor in Council following the termination of the Agreement, and no longer. 20

SCHEDULE.

Agreement between The Government of Canada and The Government of the Union of South Africa for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Death Duties.

Signed at Ottawa September 28, 1956.

The Government of Canada and the Government of the Union of South Africa desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to death duties, have agreed as follows:—

ARTICLE I.

- (1) The duties which are the subject of this agreement are—
- (a) In the Union of South Africa the estate duty imposed by the Union; and
 - (b) In Canada the succession duty imposed by Canada.
- (2) This Agreement shall also apply to any other duties of a substantially similar character imposed by either Contracting Government subsequent to the date of signature of this Agreement.

ARTICLE II.

- (1) In this Agreement, unless the context otherwise requires—
- (a) "Union", means the Union of South Africa;
 - (b) "territory", means the Union or Canada as the case may be;
 - (c) "Competent Authority" means, in the case of the Union, the Commissioner for Inland Revenue or his authorised representative; in the case of Canada, the Minister of National Revenue or his authorised representative.
- (2) In the application of the provisions of this Agreement by one of the Contracting Governments, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the duties which are the subject of this Agreement.

ARTICLE III.

- (1) Where both Contracting Governments impose duty on the property of any person who at the time of his death was—
- (a) ordinarily resident in the Union but not domiciled in Canada,
or
 - (b) domiciled in Canada but not ordinarily resident in the Union,
- the Contracting Government in whose territory such person was so ordinarily resident or domiciled shall allow against its duty (as calculated under its own legislation) a credit corresponding to the amount of duty imposed by the other Contracting Government and attributed

by that other Contracting Government to the property included in the calculation of the duty imposed by both Governments, but the amount of this credit shall not exceed the portion of duty collectible by the Government which is required to give the credit on the same property.

(2) Where both Contracting Governments impose duty on the property of any person who at the time of his death was ordinarily resident in the Union and domiciled in Canada, each Contracting Government shall allow against so much of its duty (as otherwise computed) as is attributable to the property included in the calculation of the duty by both Governments a credit which bears the same proportion to the amount of its duty so attributable or to the amount of the other Contracting Government's duty attributable to the same property, whichever is the less, as the former amount bears to the sum of both amounts.

(3) For the purposes of this Article the amount of duty assessed by each of the Contracting Governments with respect to any property shall be calculated after taking into account any credit, allowance or relief, or any remission or reduction of duty, otherwise than in respect of the duty payable in the territory of the other Contracting Government.

(4) The allowance by the Union under this Article of a credit for duty imposed in Canada in respect of any property shall be subject to the condition that no deduction in respect of the duty so imposed shall be made for the purpose of determining the amount of the estate on which estate duty is chargeable in the Union.

(5) The laws in force in the Union and in Canada respectively shall determine whether a deceased person was at the time of his death ordinarily resident in any part of the Union or domiciled in any part of Canada.

ARTICLE IV.

(1) Any claim for a credit or for a refund of duty founded on the provisions of this Agreement shall be made, by the executor administering the estate, in a manner prescribed by the competent authority and shall be lodged with the competent authority within six years from the date of death of the deceased person in respect of whose estate the claim is made.

(2) Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE V.

The Competent Authorities shall upon request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or

the administration of existing provisions against legal avoidance in relation to the duties which are the subject of this Agreement. Any information or statement shall be treated as correct and shall not be deemed to be correct other than those contained with the agreement and collection of the duties which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or other process.

Article VI

(1) The Contracting Authorities may, by written agreement, provide rules concerning matters of procedure, forms of application and rules governing conversion of currency and any other matter which may be necessary in relation to the granting of credit or refund, the exchange of information, the prevention of fraud or the administration of existing provisions against legal avoidance in respect of the duties which are the subject of this Agreement.

(2) The Contracting Authorities of the two Contracting Countries may communicate with each other directly for the purpose of giving effect to the provisions of this Agreement.

Article VII

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at London as soon as possible.

(2) This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and in Canada so as necessary to give the Agreement the force of law in the Union and in Canada respectively and the Agreement shall be effective only after the expiry of a period of three months from the date of ratification.

Article VIII

(1) This Agreement shall remain in force for not less than three years after the date of its coming into force.

(2) It may be terminated before the expiration of such period of three years unless at the Contracting Countries shall have given to the other Contracting Government written notice of its intention to terminate this Agreement. The Agreement shall remain in force after such period of three years unless either of the Contracting Governments shall have given written notice of such intention, in which event this Agreement shall not be effective as to the duties which are the subject of this Agreement (the date from which the duties are to be levied) specified in such notice or if no date is specified on or after the sixtieth day after the date of such notice.

the administration of statutory provisions against legal avoidance in relation to the duties which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the duties which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

ARTICLE VI.

(1) The Competent Authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, conversion of currency and any other matter which may be necessary in relation to the granting of credit or refund, the exchange of information, the prevention of fraud or the administration of statutory provisions against legal avoidance in respect of the duties which are the subject of this Agreement.

(2) The Competent Authorities of the two Contracting Governments may communicate with each other directly for the purpose of giving effect to the provisions of this Agreement.

ARTICLE VII.

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at Pretoria as soon as possible.

(2) This Agreement shall come into force on the date on which the last of all such things shall have been done in the Union and in Canada as are necessary to give the Agreement the force of law in the Union and in Canada respectively and the Agreement shall be effective only as to the estates of persons dying on or after that date.

ARTICLE VIII.

(1) This Agreement shall remain in force for not less than three years after the date of its coming into force.

(2) If not less than six months before the expiration of such period of three years neither of the Contracting Governments shall have given to the other Contracting Government written notice of its intention to terminate this Agreement, the Agreement shall remain in force after such period of three years until either of the Contracting Governments shall have given written notice of such intention, in which event this Agreement shall not be effective as to the estates of persons dying on or after the date (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or if no date is specified, on or after the sixtieth day after the date of such notice.

In witness whereof the undersigned, duly authorised thereto, have signed this Agreement and have affixed thereto their seals.

DONE at Ottawa, in duplicate, in the English and Afrikaans languages, this 28th day of September, nineteen hundred and fifty-six.

FOR THE GOVERNMENT OF CANADA:

SEAL

(Sgd.) S. S. GARSON.

FOR THE GOVERNMENT OF THE UNION OF SOUTH AFRICA:

SEAL

(Sgd.) J. S. F. BOTHA.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 416.

An Act to amend the Judges Act.

AS PASSED BY THE HOUSE OF COMMONS
8th APRIL, 1957.

Note:- Bill no. 416 went through all stages from the resolution to the third reading in one day, and so was not printed in first reading form.

THE HOUSE OF COMMONS OF CANADA.

BILL 416.

An Act to amend the Judges Act.

R.S. c. 159;
1952-53, c. 4;
1953-54, c. 58;
1955, c. 48;
1956, c. 8.

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

1955, c. 48,
s. 3.

1. Section 10 of the *Judges Act* is repealed and the following substituted therefor:

5

Salaries of
judges of
Supreme
Court of
Nova Scotia.

“10. The salaries of the judges of the Supreme Court of Nova Scotia are as follows:

	Per annum
(a) The Chief Justice of the Court.....	\$18,500.00
(b) <u>Six</u> other judges of the Court, each.....	16,900.00” 10

1955, c. 48,
s. 3.

2. Paragraph (a) of section 19 of the said Act is repealed and the following substituted therefor:

“(a) Sixty-four judges and junior judges of the County and District Courts, each.....\$10,500.00”

EXPLANATORY NOTES.

1. The present section 10 reads as follows:

"10. The salaries of the judges of the Supreme Court of Nova Scotia are as follows:

	Per annum
(a) The Chief Justice of the Court.....	\$18,500.00
(b) <u>The Judge in Equity</u>	16,900.00
(c) <u>Five</u> other judges of the Court, each.....	16,900.00"

There are no longer any distinct proceedings in Equity in Nova Scotia. The *Judicature Act* of Nova Scotia has been amended to abolish the title of Judge in Equity, and the purpose of this clause is to make a corresponding amendment to the *Judges Act*.

2. The purpose of this amendment is to increase by one the number of county judges for Ontario.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 417.

An Act respecting the Development and Improvement of
the National Capital Region.

First reading, 8 April, 1957.

THE PRIME MINISTER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 417.

An Act respecting the Development and Improvement of the National Capital Region.

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

SHORT TITLE.

Short title **1.** This Act may be cited as the *National Capital Act*.

INTERPRETATION.

Definitions.	2. In this Act,	5
"Chairman."	(a) "Chairman" means the Chairman of the Commission;	
"Commission."	(b) "Commission" means the National Capital Commission referred to in section 3;	
"Department."	(c) "department" means a department, division or branch of the Government of Canada, and includes any board, commission, corporation or other body being an agent of Her Majesty;	10
"Fund."	(d) "Fund" means the National Capital Fund established by this Act;	15
"Her Majesty."	(e) "Her Majesty" means Her Majesty in right of Canada;	
"Highway."	(f) "highway" includes any street, road, lane, thoroughfare or driveway;	
"Local municipality."	(g) "local municipality" means a municipality wholly or partly within the National Capital Region;	20
"Member."	(h) "member" means a member of the Commission;	
"Minister."	(i) "Minister" means the President of the Queen's Privy Council for Canada or such other member of the Queen's Privy Council for Canada as is designated by the Governor in Council;	25

EXPLANATORY NOTES

The purpose of this Bill is to revise the *Federal District Commission Act* to enable the Commission to discharge more effectively its duties in connection with the preparation of plans for, and assistance in, the development and improvement of the National Capital Region. For this purpose, the names of the Act and of the Commission have been changed and the Commission's organization, powers, and financing have been substantially revised. The Joint Parliamentary Committee appointed in 1956 to review and report upon the progress and programmes of the Federal District Commission recommended that the *Federal District Commission Act* be revised, and a number of the provisions of this Bill implement recommendations of the Committee.

The references below are to the corresponding provisions of the *Federal District Commission Act*.

1. Sec. 1.

2. (a) New.

(b) Sec. 2(a)

(c) New.

(d) New.

(e) New.

(f) New.

(g) New.

(h) New.

(i) Sec. 2(b);

"National Capital Region."	(j) "National Capital Region" means the seat of the Government of Canada and its surrounding area, more particularly described in the Schedule;	
"Property."	(k) "property" means real or personal property or any interest therein;	5
"Property of the Commission."	(l) "property of the Commission" means property under the control and management of, or vested in the name of, the Commission;	
"Public lands."	(m) "public lands" means real property or any interest therein, under the control and management of a department;	10
"Vice-Chairman."	(n) "Vice-Chairman" means the Vice-Chairman of the Commission; and	
"Work."	(o) "work" means any work, structure or undertaking.	

CONSTITUTION OF COMMISSION.

National Capital Commission.	3. (1) There shall be a corporation, to be called the National Capital Commission, consisting of twenty members, each of whom shall be appointed by the Governor in Council to hold office during pleasure for a term not exceeding four years.	15
Chairman and Vice-Chairman.	(2) The Governor in Council shall designate one of the members to be Chairman and one of the members to be Vice-Chairman.	20
Members.	(3) The members, other than the Chairman and Vice-Chairman, shall be appointed as follows: (a) at least one member from each of the ten provinces; (b) at least two members from the city of Ottawa; (c) at least one member from the city of Hull; (d) at least one member from a local municipality in Ontario other than the city of Ottawa; and (e) at least one member from a local municipality in Quebec other than the city of Hull.	25 30
Eligibility.	(4) A member is eligible to be appointed from a province or municipality if, at the time of his appointment, he normally resides therein.	30
Re-appointment.	(5) A person who has served two consecutive terms as a member, other than Chairman, is not, during the twelve months following the completion of his second term, eligible to be reappointed to the Commission in the capacity in which he so served.	35
Vacancy.	(6) A vacancy in the membership of the Commission does not impair the right of the remainder to act.	40
Members not contributors for superannuation.	(7) The <i>Public Service Superannuation Act</i> does not apply to a member unless the Governor in Council otherwise directs.	

(j) Sec. 2(c)

(k) New.

(l) New.

(m) New.

(n) New.

(o) New.

3. (1) Sec. 3(1) (2)

(2) Sec. 7(1).

(3) Sec. 3(3) (4) (5).

(4) New.

(5) New.

(6) New.

(7) New.

- Commission agent of Her Majesty.** **4.** (1) The Commission is, for all purposes of this Act, an agent of Her Majesty, and its powers under this Act may be exercised only as an agent of Her Majesty.
- Contracts.** (2) The Commission may, on behalf of Her Majesty, enter into contracts in the name of Her Majesty or in the name of the Commission. 5
- Property.** (3) Property acquired by the Commission is the property of Her Majesty and title thereto may be vested in the name of Her Majesty or in the name of the Commission.
- Proceedings.** (4) Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Commission on behalf of Her Majesty, whether in its name or in the name of Her Majesty, may be brought or taken by or against the Commission in the name of the Commission in any court that would have jurisdiction if the Commission were not an agent of Her Majesty. 15
- Head office.** **5.** (1) The head office of the Commission shall be at the city of Ottawa.
- Meetings.** (2) The Commission shall meet at least three times a year in the city of Ottawa, and it may meet at such other times in the National Capital Region as the Commission deems necessary. 20
- Chairman chief officer.** **6.** (1) The Chairman is the chief executive officer of the Commission.
- Vice-Chairman to act.** (2) If the Chairman is absent or unable to act or the office is vacant, the Vice-Chairman has and may exercise all the powers and functions of the Chairman. 25
- Acting Chairman.** (3) The Commission may authorize one of its members to act as Chairman for the time being in the event that the Chairman and Vice-Chairman are absent or unable to act or the offices are vacant. 30
- Salaries and remuneration.** **7.** (1) The Chairman shall be paid a salary to be fixed by the Governor in Council, and the Governor in Council may authorize the payment of allowances or other remuneration to the Vice-Chairman and to any other member having special duties. 35
- Expenses.** (2) Each member is entitled to be paid reasonable travelling and other expenses incurred by him in the performance of his duties.

OFFICERS AND EMPLOYEES.

- General Manager.** **8.** (1) The Governor in Council may appoint a General Manager to hold office during pleasure who shall be paid a salary to be fixed by the Governor in Council. 40

4. (1) Sec. 6(1).

(2) New.

(3) New.

(4) Sec. 6(2).

5. New.

6. New.

7. Sec. 8.

8. (1) Sec. 5(1) in part.

Staff. (2) Subject to the plan of organization and terms and conditions of employment approved under subsection (3), the Commission may employ such officers and employees and such consultants and advisers as it deems necessary for the purpose of this Act and may fix their remuneration and terms and conditions of employment. 5

Plan of organization. (3) The Governor in Council may approve a plan of organization for the establishment and classification of the continuing positions necessary for the proper functioning of the Commission and the establishment of rates of compensation for each class of position, and such other terms and conditions of employment as are considered desirable. 10

COMMITTEES.

Executive Committee. 9. (1) There shall be an Executive Committee of the Commission consisting of the Chairman, the Vice-Chairman and three other members to be appointed by the Commission. 15

Powers. (2) The Executive Committee shall exercise such of the powers and functions of the Commission as are delegated to it by the Commission and shall submit at each meeting of the Commission minutes of its proceedings since the last preceding meeting of the Commission. 20

Other committees. (3) The Commission may appoint a National Capital Planning Committee and such other committees as it considers necessary or desirable for the administration of this Act.

Expenses of committee members. (4) Each member of the Executive Committee or other committee established under this section is entitled to be paid reasonable travelling and other expenses incurred by him in the performance of his duties. 25

OBJECTS, PURPOSES AND POWERS.

Objects and purposes of Commission. 10. (1) The objects and purposes of the Commission are to prepare plans for and assist in the development and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance. 30

Powers. (2) The Commission may for the purposes of this Act, 35
 (a) acquire, hold, administer or develop property;
 (b) sell, grant, convey, lease or otherwise dispose of or make available to any person any property, subject to such conditions and limitations as it considers necessary or desirable; 40

(2) New.

(3) New.

9. New.

10. Secs. 5(1), 10.

- (c) construct, maintain and operate parks, squares, highways, parkways, bridges, buildings and any other works;
- (d) maintain and improve any property of the Commission, or any other property under the control and management of a department, at the request of the authority or Minister in charge thereof; 5
- (e) co-operate or engage in joint projects with, or make grants to, local municipalities or other authorities for the improvement, development or maintenance of property; 10
- (f) construct, maintain and operate, or grant concessions for the operation of, places of entertainment, amusement, recreation, refreshment, or other places of public interest or accommodation upon any property of the Commission; 15
- (g) administer, preserve and maintain any historic place or historic museum;
- (h) conduct investigations and researches in connection with the planning of the National Capital Region; and 20
- (i) generally, do and authorize such things as are incidental or conducive to the attainment of the objects and purposes of the Commission and the exercise of its powers.

- Co-ordination of development. **11.** (1) The Commission shall, in accordance with general plans prepared under this Act, co-ordinate the development of public lands in the National Capital Region. 25
- Proposals submitted to Commission. (2) Proposals for the location, erection, alteration or extension of a building or other work by any person on public lands, or by or on behalf of a department, in the National Capital Region shall be referred to the Commission prior to the commencement of the work. 30
- Approval of site, plans, etc. (3) No building or other work shall be erected, altered or extended by or on behalf of a department in the National Capital Region unless the site, location and plans thereof have first been approved by the Commission. 35
- Idem. (4) No person shall erect, alter or extend a building or other work on public lands in the National Capital Region unless the site, location and plans thereof have first been approved by the Commission. 40
- Governor in Council may approve. (5) In any case where the Commission does not give its approval under this section the Governor in Council may give such approval. 40
- Terms and conditions of approval. (6) Any approval given under this section may be subject to such terms and conditions as are considered desirable by the Commission or the Governor in Council, as the case may be, respecting the erection, alteration, extension or maintenance of the building or other work in relation to which the approval was given. 45

Interior alterations.

(7) This section does not apply to interior alterations in a work or building.

Power to construct railway.

12. (1) The Commission may construct in the National Capital Region, in accordance with plans prepared under this Act, a railway and related facilities. 5

Sale, lease, etc.

(2) The Commission may sell, convey or lease the railway and related facilities, or any portion thereof, to any railway company or enter into agreements with any railway company for the sole, joint or several use of such railway or facilities or portion thereof and for the maintenance by such company 10 of such railway or facilities or portion thereof and the operation thereof.

Application of Railway Act.

(3) The provisions of the *Railway Act*, with such modifications as circumstances require, are applicable to and in respect of the exercise of the powers conferred by this 15 section, but nothing in this section shall be deemed to constitute the Commission a railway company except for the purpose of carrying out the provisions of subsection (2).

EXPROPRIATION.

Expropriation.

13. (1) The Commission may, with the approval of the Governor in Council, take or acquire lands for the purpose 20 of this Act without the consent of the owner, and, except as otherwise provided in this section, all the provisions of the *Expropriation Act*, with such modifications as circumstances require, are applicable to and in respect of the exercise of the powers conferred by this section and the 25 lands so taken or acquired.

Procedure.

(2) For the purposes of section 9 of the *Expropriation Act* the plan and description may be signed by the Chairman or General Manager of the Commission.

Compensation.

(3) The compensation for lands taken or acquired under 30 this section, or for damage to lands injuriously affected by the construction of any work by the Commission, shall be paid by the Commission as though the lands were acquired under the other provisions of this Act, and all claims against the Commission for such compensation may be heard and 35 determined in the Exchequer Court of Canada in accordance with sections 46 to 49 of the *Exchequer Court Act*; but nothing in this subsection shall be construed to affect the operation of section 34 of the *Expropriation Act*.

PROPERTY.

Restrictions on transactions.

14. Except with the approval of the Governor in 40 Council, the Commission shall not

(a) dispose of any real property at a price in excess of ten thousand dollars;

12. Sec. 11.

13. Sec. 16.

14. New.

- (b) acquire any real property at a price in excess of twenty-five thousand dollars; or
 (c) enter into an agreement or lease enduring for a period in excess of five years.

Payments in lieu of taxes.	15. (1) The Commission may pay grants to a local municipality not exceeding the taxes that might be levied by the municipality in respect of any real property of the Commission if the Commission were not an agent of Her Majesty.	5
Exception.	(2) Subsection (1) does not apply to parks or to squares, highways or parkways or to bridges or similar structures.	10
Gatineau Park.	(3) The Commission may pay grants to the appropriate authorities in a municipality in respect of real property of the Commission situated within the municipality in Gatineau Park not exceeding in any tax year of the municipality amounts estimated by the Commission to be sufficient to compensate such authorities for the loss of tax revenue during that tax year in respect of municipal and school taxes by reason of the acquisition of the property by the Commission.	15 20

FINANCIAL.

National Capital Fund.	16. (1) There shall be a special account in the Consolidated Revenue Fund, to be known as the National Capital Fund, to which shall be credited	
	(a) the amounts appropriated by Parliament for the purposes of the Fund; and	25
	(b) the balance standing to the credit, at the coming into force of this Act, of the National Capital Fund established pursuant to <i>The Appropriation Act, No. 4, 1947-48.</i>	
Payments out of C.R.F.	(2) Subject to subsection (3), the Minister of Finance may, on the recommendation of the Minister, out of the Consolidated Revenue Fund pay to the Commission such amounts as are from time to time required by the Commission to finance the cost of capital projects approved by the Governor in Council.	30 35
Limits on payments.	(3) The amounts paid by the Minister of Finance to the Commission under subsection (2) shall be charged to the Fund, but a payment out of the Consolidated Revenue Fund under subsection (2) shall not exceed the balance standing to the credit of the Fund.	40
Loans.	(4) The Minister of Finance may out of the Consolidated Revenue Fund advance to the Commission such amounts by way of loan as are authorized by Parliament, upon such terms and conditions as to interest, terms of repayment and otherwise as are approved by the Governor in Council.	45

15. (1) (2) New.

(3) Sec. 17.

16. New.

Definition
of "Capital
project".

- (5) In this section, "capital project" means
 (a) the construction or acquisition of parks, squares,
 highways, parkways, bridges, buildings and any other
 works for the purposes of this Act, or the acquisition
 of property therefor; or 5
 (b) a contribution to a local municipality or other
 authority in respect of the cost of a project of the
 municipality or authority.

General
Fund.

17. Subject to section 16, the Commission may expend
 for any of the purposes of this Act any money appropriated 10
 by Parliament for the use of the Commission or received
 by it through the conduct of its operations or by bequest,
 donation or otherwise.

BY-LAWS AND REGULATIONS.

By-laws.

18. The Commission may make by-laws for the conduct
 and management of its activities and for carrying out the 15
 purposes and provisions of this Act.

Regulations.

19. The Governor in Council may make regulations
 for the protection of any property of the Commission and
 for preserving order thereon, and may prescribe the punish-
 ment that may be imposed on summary conviction for 20
 breach of any such regulation, but the punishment so
 prescribed shall not exceed a fine of five hundred dollars or
 imprisonment for a term of six months, or both such fine
 and imprisonment.

GENERAL.

Gifts,
bequests,
etc.

20. The Commission may, if it sees fit, accept any 25
 property by way of gift, bequest or devise and may, not-
 withstanding anything in this Act, expend, administer or
 dispose of any such property for the purposes of this Act,
 subject to the terms, if any, upon which such property
 was given, bequeathed or devised to the Commission. 30

Commission
deemed
charitable
organization.

21. The Commission shall be deemed to be a charitable
 organization in Canada
 (a) as described in paragraph (e) of subsection (1) of
 section 62 of the *Income Tax Act*, for the purposes of
 that Act, and 35
 (b) as described in paragraph (d) of subsection (1) of
 section 7 of the *Dominion Succession Duty Act*, for
 the purposes of that Act.

17. New.

18. Sec. 5(1) in part.

19. Sec. 5(1) in part; 10(b) in part.

20. New.

21. New.

- Audit. **22.** The accounts and financial transactions of the Commission shall be audited by the Auditor General.
- Works for general advantage of Canada. **23.** All works of the Commission, whether constructed or executed before or after the coming into force of this Act, are hereby declared to be for the general advantage of Canada. 5
- Surplus Crown Assets Act not applicable.* **24.** The *Surplus Crown Assets Act* does not apply to the Commission or to property of the Commission.
- Interest of member. **25.** A member who is present at a meeting at which is discussed any matter in which he has, directly or indirectly, a pecuniary interest, shall declare his interest and shall refrain from casting a vote in respect of such matter. 10
- Agreement approved. **26.** The agreement entered into between the Federal District Commission and the Corporation of the City of Ottawa on the 7th day of August, 1956, respecting the conveyance to the Corporation of the City of Ottawa of a part of Green Island in the Rideau River, is hereby ratified and confirmed. 15

TRANSITIONAL.

- Commission substituted for Federal District Commission. **27.** Whenever in any Act, order, regulation, deed, contract, lease or other document, the Federal District Commission is mentioned or referred to, there shall, in each and every case, be substituted the National Capital Commission. 20
- One and same corporation. **28.** (1) The corporation referred to in section 3, and the corporation established by the *Federal District Commission Act* are hereby declared for all purposes to be one and the same corporation. 25
- Officers and employees continued. (2) The persons who held office as Chairman, member, officer or employee of the Federal District Commission immediately before the coming into force of this Act, shall, notwithstanding anything in this Act, be deemed to have been appointed or employed to be Chairman, member, officer or employee of the Commission respectively under this Act for the unexpired portions of the respective terms to which they were appointed or employed; and a reference in subsection (5) of section 3 to a term of office as a member of the Commission includes a term of office in the same capacity as a member of the Federal District Commission held by any person at the coming into force of this Act. 30 35

10
22. Sec. 22.

23. Sec. 15.

24. New.

25. Sec. 23.

26. New.

REPEAL AND COMMENCEMENT.

Repeal.
R.S., c. 112.

29. The *Federal District Commission Act* is repealed.

Commence-
ment.

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

TRANSITIONAL.

Continued
provisions
of Federal
District
Commission

31. Provisions of any Act, order, regulation, deed, agreement, lease or other document, the Federal District Commission is mentioned or referred to, shall, in each case, have effect as if mentioned the National Capital Commission.

Provision
of section 4

32. (1) The Commission referred to in section 4, and the agreement contained by the Federal District Commission, shall, for all purposes so far as concerned the Commission.

Persons
employed
by the
Commission

(2) Any person who held office as Chairman, member, clerk or employee of the Federal District Commission immediately before the coming into force of this Act, shall, for all purposes anything in this Act, be deemed to have been appointed or employed to be Chairman, member, clerk or employee of the Commission respectively under this Act for the unexpired portion of the term of office to which they were appointed or employed, and a reference in this section to a person with a term of office, or a member of the Commission includes a person of office in the same capacity as a member of the Federal District Commission and by any person while holding this office of this Act.

SCHEDULE

DESCRIPTION OF NATIONAL CAPITAL REGION

Those certain parcels or tracts of lands and premises, situate, lying and being partly in the Province of Ontario and partly in the Province of Quebec, and comprising the whole of the Townships of Gloucester, Nepean, Goulbourn, Huntley, March, and Torbolton, and parts of the Townships of Fitzroy, North Gower, and Osgoode, in the County of Carleton, Province of Ontario; parts of the Townships of Pakenham, Ramsay and Beckwith, in the County of Lanark, Province of Ontario; parts of the Townships of Russell and Cumberland in the County of Russell, Province of Ontario; the whole of the Township of Templeton and parts of the Townships of Buckingham and Portland in the County of Papineau, Province of Quebec; the whole of the Townships of Hull and Eardley and parts of the Townships of Wakefield and Masham in the County of Gatineau (formerly the County of Hull) Province of Quebec; the whole of the Township of Onslow and part of the Township of Aldfield in the County of Pontiac, in the Province of Quebec; and including the whole of the City of Hull, in the County of Gatineau, Province of Quebec, and the whole of the City of Ottawa, in the County of Carleton, Province of Ontario; all of which are more particularly described as follows: Commencing at a point on the south shore of the Grand or Ottawa River where it is intersected by the boundary between the Township of McNab in the County of Renfrew and the Township of Fitzroy in the County of Carleton; thence south-westerly along the said boundary to the line between the north-east and south-west halves of the Lots in Concession II, Township of Fitzroy; thence south-easterly along the last-mentioned line to the line between the south-west half of Lot 21 and the south-west half of Lot 22, Concession II, Township of Fitzroy; thence south-westerly along the last-mentioned line and along the line between Lots 21 and 22, Concession I, Township of Fitzroy, to the boundary between the said Township of Fitzroy in the County of Carleton and the Township of Pakenham in the County of Lanark; thence along the last-mentioned boundary to the line between Lots 21 and 22, Concession XII, Township of Pakenham; thence south-westerly along the last-mentioned line to the line between the north-east and south-west halves of the Lots in Concession XII, Township of Pakenham; thence south-easterly along the last-mentioned line to the line between the south half of Lot 16 and the south half of Lot 17, Concession XII, Township of Pakenham; thence south-westerly along the last-mentioned line and along the line between Lots 16 and 17, Concession XI, to the line between the north-east and south-west halves of the Lots in Concession XI, Township of Pakenham; thence south-easterly along the last-mentioned line to the line between the south-west half of Lot 13 and the south-west half of Lot 14, Concession XI, Township of Pakenham; thence south-westerly along the last-mentioned line and along the lines between Lots 13 and 14, Concessions X and IX, to the line between the north-east and south-west halves of the Lots

in Concession IX, Township of Pakenham; thence south-easterly along the last-mentioned line to the line between the south-west half of Lot 7 and the south-west half of Lot 8, Concession IX, Township of Pakenham; thence south-westerly along the last-mentioned line and along the line between Lots 7 and 8, Concession VIII to the line between the north-east and south-west halves of the Lots in Concession VIII, Township of Pakenham; thence south-easterly along the last-mentioned line to the boundary between the Townships of Pakenham and Ramsay; thence south-westerly along the last-mentioned boundary to the line between the north-east and south-west halves of the Lots in Concession VIII, Township of Ramsay; thence south-easterly along the last-mentioned line to the boundary between the Townships of Ramsay and Beckwith; thence south-westerly along the last-mentioned boundary to the line between Lots 16 and 17, Concession XII, Township of Beckwith; thence south-easterly along the last-mentioned line and along the line between Lots 16 and 17, Concession XI, Township of Beckwith, to the north-westerly limit of the Right-of-Way of the Canadian Pacific Railway; thence north-easterly along the last-mentioned limit to the boundary between the Township of Beckwith in the County of Lanark and the Township of Goulbourn in the County of Carleton; thence south-easterly along the last-mentioned boundary to the boundary between the Townships of Goulbourn and Marlborough; thence north-easterly along the last-mentioned boundary to the boundary between the Townships of Marlborough and North-Gower; thence south-easterly along the last-mentioned boundary to the road between Lots 35 and 36, Concession IV, Township of North-Gower; thence easterly along the road between Lots 35 and 36 in Concessions IV, III, and II and continuing easterly along the production of the said road to the easterly boundary of the Township of North-Gower, being the centre line of the Rideau River; thence northerly following the centre line of the Rideau River to the west boundary of the Township of Osgoode; thence southerly along the last-mentioned boundary to the road between Lots 35 and 36 in the Broken Front Concession, Township of Osgoode; thence easterly along the road between Lots 35 and 36 in the Broken Front and First Concessions and between Lots 34 and 35 in the Second Concession, and between Lots 35 and 36 in Concessions III, IV, V, VI, VII, VIII, IX, X, and XI, Township of Osgoode, and continuing along the road between Lots 5 and 6 in Concessions I, II, III, IV, V, VI, VII, and VIII in the Township of Russell to the road between Concessions VIII and IX of the said Township of Russell; thence northerly along the last-mentioned road to the boundary between the Townships of Russell and Cumberland; thence easterly along the last-mentioned boundary to the road between Concessions III and IV, Township of Cumberland; thence northerly along the last-mentioned road to the line between Lots 1 and 2, Concession III, Township of Cumberland; thence easterly along the last-mentioned line to the west boundary of Lot 10 in the Second Concession from the Ottawa River, sometimes called "The Old Survey", in the Township of Cumberland; thence northerly along the said west boundary of Lot 10 in the Second Con-

cession from the Ottawa River and along the west boundary of Lot 10 in the First Concession from the Ottawa River to the southerly shore of the Grand or Ottawa River; thence northerly across the said Grand or Ottawa River to the point on the northerly shore where it is intersected by the line between Lots 7 and 8, Range 1, Township of Buckingham, in the County of Papineau, Province of Quebec; thence northerly along the lines between Lots 7 and 8, Ranges I, II, III, IV, V, VI, VII, VIII, IX, X, XI, and XII, Township of Buckingham, to the boundary between the Townships of Buckingham and Derry, County of Papineau; thence westerly along the last-mentioned boundary to the boundary between the Townships of Derry and Portland East; thence northerly along the last-mentioned boundary to the range line between Ranges III and IV of the said Township of Portland East; thence westerly along the last-mentioned range line to the boundary between the Townships of Portland East and Portland West; thence northerly along the last-mentioned boundary to the range line between Ranges IV and V of the said Township of Portland West; thence westerly along the last-mentioned range line to the easterly boundary of Lot 7, Range V, Township of Portland West; thence northerly along the last-mentioned boundary to the range line between Ranges V and VI, Township of Portland West; thence westerly along the last-mentioned range line to the easterly boundary of Lot 7, Range VI, Township of Portland West; thence northerly along the last-mentioned boundary to the range line between Ranges VI and VII, Township of Portland West; thence westerly along the last-mentioned range line to the easterly boundary of Lot 7, Range VII, Township of Portland West; thence northerly along the last mentioned boundary to the range line between Ranges VII and VIII, Township of Portland West; thence westerly along the last-mentioned range line to the easterly boundary of Lot 7, Range VIII, Township of Portland West; thence northerly along the last-mentioned boundary to the range line between Ranges VIII and IX, Township of Portland West; thence westerly along the last-mentioned range line to the boundary between the Townships of Portland West and Denholm; thence southerly along the last-mentioned boundary to the boundary between the Townships of Denholm and Wakefield; thence westerly along the last-mentioned boundary to the line between Lots 25 and 26, Range XI, of the said Township of Wakefield; thence southerly along the lines between Lots 25 and 26, Ranges XI, X, IX, VIII, VII, VI, and V, Township of Wakefield, to the Range line between Ranges IV and V, Township of Wakefield; thence westerly along the last-mentioned range line to the line between Lots 4 and 5, range V, Township of Wakefield; thence northerly along the lines between Lots 4 and 5, Ranges V, VI, and VII, Township of Wakefield, to the range line between Ranges VII and VIII, Township of Wakefield; thence westerly along the last-mentioned range line to the boundary between the Townships of Wakefield and Masham; thence northerly along the last-mentioned boundary to the range line between Ranges VII and VIII, of the said Township of Masham; thence westerly along the last-mentioned range line to the boundary between the Townships of Masham and Aldfield; thence

northerly along the last-mentioned boundary to the range line between Ranges II and III, of the said Township of Aldfield; thence westerly along the last-mentioned range line to the easterly boundary of the east range of the said Township of Aldfield; thence along the said easterly boundary of the east range of the Township of Aldfield to the line between Lots 14 and 15 of the said east range of the Township of Aldfield; thence westerly along the lines between Lots 14 and 15, east range and west range, Township of Aldfield to the westerly boundary of the west range of the said Township of Aldfield; thence southerly along the said westerly boundary to the range line between Ranges I and II of the said Township of Aldfield; thence westerly along the last-mentioned range line to the boundary between the Townships of Aldfield and Thorne, County of Pontiac; thence southerly along the last-mentioned boundary and continuing along the boundary between the Townships of Onslow and Bristol, County of Pontiac, to the Grand or Ottawa River; thence southerly across the Grand or Ottawa River to the point of commencement; an area of one thousand eight hundred square miles, more or less.

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 418.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1958.

AS PASSED BY THE HOUSE OF COMMONS
12th APRIL, 1957.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 418.

An Act for granting Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1958.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1958, and for other purposes connected with the public service: May it therefore please your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:

Short title.

1. This Act may be cited as the *Appropriation Act No. 4, 1957.*

\$1,651,674,050
granted for
1957-58.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole one billion, six hundred and fifty-one million, six hundred and seventy-four thousand and fifty dollars, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-half of the total of the amounts of the items set forth in the Main Estimates for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament.

25

\$7,298,566.67
granted for
1957-58.

3. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefore by section 2, a sum not exceeding in the whole seven million, two hundred and ninety-eight thousand, five hundred and sixty-six dollars and sixty-seven cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-third of the total of the amounts of the several items set forth in Schedule A. 5 10

\$697,069.25
granted for
1957-58.

4. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefore by section 2, a sum not exceeding in the whole six hundred and ninety-seven thousand, sixty-nine dollars and twenty-five cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-quarter of the total of the amounts of the several items set forth in Schedule B. 15

\$3,640,012.17
granted for
1957-58.

5. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefore by section 2, a sum not exceeding in the whole three million, six hundred and forty thousand, twelve dollars and seventeen cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-sixth of the total of the amounts of the several items set forth in Schedule C. 20 25

\$2,383,999.92
granted for
1957-58.

6. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 2, a sum not exceeding in the whole two million, three hundred and eighty-three thousand, nine-hundred and ninety-nine dollars and ninety-two cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-twelfth of the total of the amounts of the several items set forth in Schedule D. 30 35

\$9,635,679.50
granted for
1957-58.

7. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole nine million, six hundred and thirty-five thousand, six hundred and seventy-nine dollars and fifty cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being one-half 40 45

of the total of the amounts of the items set forth in the Supplementary Estimates for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament.

\$16,166.67
granted for
1957-58.

8. From and out of the Consolidated Revenue Fund, 5
there may be paid and applied, in addition to the amount
granted therefor by section 7, a sum not exceeding in the
whole sixteen thousand, one hundred and sixty-six dollars
and sixty-seven cents, towards defraying the several charges
and expenses of the public service, from the 1st day of April, 10
1957, to the 31st day of March, 1958, not otherwise provided
for, and being one-third of the total of the amounts of the
several items set forth in Schedule E.

\$208,333.34
granted for
1957-58.

9. From and out of the Consolidated Revenue Fund, 15
there may be paid and applied, in addition to the amount
granted therefor by section 7, a sum not exceeding in the
whole two hundred and eight thousand, three hundred and
thirty-three dollars and thirty-four cents, towards defraying
the several charges and expenses of the public service, from
the 1st day of April, 1957, to the 31st day of March, 1958, 20
not otherwise provided for, and being one-sixth of the
total of the amounts of the several items set forth in
Schedule F.

\$7,000,000.00
granted for
1957-58.

10. From and out of the Consolidated Revenue Fund, 25
there may be paid and applied a sum not exceeding in 25
the whole seven million dollars, towards defraying the
charges and expenses of the public service, from the 1st day
of September, 1957, to the 31st day of March, 1958, not
otherwise provided for, and being two-sevenths of the
amount of Item 663 in the Further Supplementary Estimates 30
(1) for the fiscal year ending the 31st day of March, 1958,
as laid before the House of Commons at the present session
of Parliament, which said Item 663 (other than the amount
thereof, except as provided herein) shall be deemed to be a
part of this Act as if it were set out herein. 35

\$30,555,555.56
granted for
1957-58

11. From and out of the Consolidated Revenue Fund, 35
there may be paid and applied a sum not exceeding in the
whole thirty million, five hundred and fifty-five thousand,
five hundred and fifty-five dollars and fifty-six cents, towards
defraying the several charges and expenses of the public 40
service, from the 1st day of July, 1957, to the 31st day of
March, 1958, not otherwise provided for, and being four-
ninths of the amount of each of Items 664, 665, 666, 667,
669 and 670 in the Further Supplementary Estimates (1)
for the fiscal year ending the 31st day of March, 1958, as 45

laid before the House of Commons at the present session of Parliament, which said Items 664, 665, 666, 667, 669 and 670 (other than the amount of each thereof, except as provided herein) shall be deemed to be a part of this Act as if they were set out herein.

5

\$1,000,000.00
granted for
1957-58

12. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole one million dollars, towards defraying the charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being two-thirds of the amount of Item 668 in the Further Supplementary Estimates (1) for the fiscal year ending the 31st day of March, 1958, as laid before the House of Commons at the present session of Parliament, which said Item 668 (other than the amount thereof, except as provided herein) shall be deemed to be a part of this Act as if it were set out herein.

10

15

Power to
raise loan of
\$1,000,000,000
for public
works and
general
purposes.
R.S., c. 116.

13. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of the *Financial Administration Act*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rates 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 one billion dollars, as may be required for public works and general purposes.

20

25

Lapse of
prior
borrowing
powers.

(2) All borrowing powers authorized by section 5 of chapter 3 and section 4 of chapter 32 of the Statutes of 1956 which are outstanding and unused shall expire on the date of the coming into force of this Act.

30

Account
to be
rendered.
R.S., c. 116.

14. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*.

35

SCHEDULE A

Based on the Main Estimates, 1957-58. The amount hereby granted is \$7,298,566.67, being one-third of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	ATOMIC ENERGY		
	ATOMIC ENERGY CONTROL BOARD		
52	Grants for Researches and Investigations with respect to Atomic Energy.....	400,000	
	CANADIAN BROADCASTING CORPORATION		
57	Grant towards the anticipated operating deficit and capital expenditures of the Television Service.....	12,000,000	
	EXTERNAL AFFAIRS		
	B—GENERAL		
	TERMINABLE SERVICES		
116	To provide for a Grant by the Canadian Government to the United Nations Refugee Fund.....	200,000	
117	Contribution to the United Nations Relief and Works Agency for Palestine Refugees in the Near East.....	750,000	
	FINANCE		
	SPECIAL		
131	To provide for the expenses of the Royal Commission on Canada's Economic Prospects, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission..	150,000	
132	To provide for the expenses of a Royal Commission on Newfoundland, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be approved by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission.....	50,000	
	FISHERIES		
	INTERNATIONAL COMMISSIONS		
156	To provide for Canadian share of expenses of the International Commission for the Northwest Atlantic Fisheries appointed pursuant to International Conventions for the investigation, protection and conservation of the fisheries of the Northwest Atlantic Ocean, dated at Washington, February 8, 1949.....	27,800	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$	\$
	NATIONAL FILM BOARD		
248	To provide for the dismantling, conversion and installation of existing equipment, acquisition of new equipment, removal expenses and other costs related to the transfer of the National Film Board to new building.....	57,052	
	NATIONAL HEALTH AND WELFARE		
	A—DEPARTMENT		
	NATIONAL HEALTH BRANCH		
	Grants to Health Organizations		
281	Grant towards the cost of the Ninth International Congress on Rheumatic Diseases to be held in Canada in 1957.....	10,000	
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	FORESTRY BRANCH		
322	Forest Research Division— Construction or Acquisition of Buildings, Works, Land and Equipment.....	129,595	
324	Forestry Operations Division— Construction or Acquisition of Buildings, Works, Land and Equipment.....	91,560	
328	Forest Products Laboratories Division— Construction or Acquisition of Buildings, Works, Land and Equipment.....	1,732,623	
	PUBLIC WORKS		
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
355	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects— Nova Scotia.....	1,986,000	
	ROYAL CANADIAN MOUNTED POLICE		
399	Land and Air Services— Construction or Acquisition of Buildings, Works, Land and Equipment.....	3,351,070	

SCHEDULE A—*Concluded*

No. of Vote	Service	Amount	Total
		\$	\$
	TRANSPORT		
	A—DEPARTMENT		
	RAILWAY AND STEAMSHIP SERVICES		
460	Construction or Acquisition of Auto-Ferry Vessels and Equipment as listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended upon individual listed projects.....	960,000	*21,895,700

* Net Total \$7,298,566.67

SCHEDULE B

Based on the Main Estimates, 1957-58. The amount hereby granted is \$697,069.25, being one-quarter of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	FISHERIES		
	INTERNATIONAL COMMISSIONS		
153	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1953, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries.	111,335	
158	To provide for Canadian share of expenses of the International Great Lakes Fishery Commission appointed pursuant to a Convention on Great Lakes between Canada and the United States, dated at Washington, September 10, 1954 (program formerly provided for under Great Lakes Fisheries Research Committee).....	455,750	
	NATIONAL HEALTH AND WELFARE		
	A—DEPARTMENT		
	NATIONAL HEALTH BRANCH		
	Health Services		
252	Immigration Medical Services.....	1,309,063	
	ROYAL CANADIAN MOUNTED POLICE		
397	Headquarters Administration, National Police Services and Training Establishments— Construction or Acquisition of Buildings, Works, Land and Equipment.....	912,129	
			*2,788,277

* Net total \$697,069.25

SCHEDULE C

Based on the Main Estimate, 1957-58. The amount hereby granted is \$2,000,000.00, being one-half of the total of the amounts of the several items in the said Schedule as contained in this Schedule.

It is agreed to that the amount of the said grant shall be paid in the following manner:—

Sl. No.	Particulars	Amount	Total
1
2
3
4
5

SCHEDULE C

Based on the Main Estimates, 1957-58. The amount hereby granted is \$3,640,012.17, being one-sixth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	AGRICULTURE		
	EXPERIMENTAL FARMS SERVICE		
16	Branch Experimental Farms, Sub-Stations and Illustration Stations— Construction or Acquisition of Buildings, Works, Land and Equipment.....	3,046,200	
	CITIZENSHIP AND IMMIGRATION		
	IMMIGRATION BRANCH		
71	To provide, subject to the approval of Treasury Board, for Trans-Oceanic and Inland Transportation and Other Assistance for Immigrants and Settlers, including care en route and while awaiting employment; and to provide further for payments to the Provinces pursuant to agreements entered into, with the approval of the Governor in Council, in respect of expenses incurred by the Provinces for indigent immigrants.....	2,483,000	
	FINANCE		
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
134	To provide, subject to the approval of the Treasury Board, for supplementing other votes for the payment of salaries, wages and other payroll charges.....	750,000	
	MINES AND TECHNICAL SURVEYS		
	A—DEPARTMENT		
	SURVEYS AND MAPPING BRANCH		
217	Geodetic Survey of Canada—Administration, Operation and Maintenance.....	577,258	
218	International Boundary Commission.....	62,748	
219	Topographical Surveys, including expenses of the Canadian Board of Geographical Names— Administration, Operation and Maintenance.....	1,661,991	

SCHEDULE C—*Concluded*

No. of Vote	Service	Amount	Total
		\$	\$
	MINES AND TECHNICAL SURVEYS—<i>Concluded</i>		
	A—DEPARTMENT—<i>Concluded</i>		
	GEOLOGICAL SURVEY OF CANADA		
	Geological Surveys—		
227	Administration, Operation and Maintenance, including the expenses of the National Advisory Committee on Research in the Geological Sciences, an amount of \$1,875 for Canada's share of the cost of the Committee on Mineral Resources and Geology, London, England, and an amount of \$40,000 for Grants in aid of Geological Research in Canadian Universities.....	2,454,067	
	PUBLIC WORKS		
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—		
361	Manitoba.....	1,711,000	
364	British Columbia.....	5,736,000	
	GENERAL		
391	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1957-58.....	900,000	
	TRADE AND COMMERCE		
	EXHIBITIONS		
422	Canadian participation in the Brussels Universal and International Exhibition, 1958.....	1,273,124	
	DOMINION BUREAU OF STATISTICS		
428	Census, including a contribution as detailed in the Estimates, the expenditure for which not to exceed the amount shown unless otherwise approved by Treasury Board.	632,011	
	BOARD OF GRAIN COMMISSIONERS (Canada Grain Act)		
432	Canadian Government Elevators— Construction or Acquisition of Buildings, Works, Land and Equipment.....	552,674	
			*21,840,073

* Net total \$3,640,012.17

SCHEDULE D

Based on the Main Estimates, 1957-58. The amount hereby granted is \$2,383,999.92, being one-twelfth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	AGRICULTURE		
	PRODUCTION SERVICE		
28	Plant Protection.....	896,740	
	CITIZENSHIP AND IMMIGRATION		
	A—DEPARTMENT IMMIGRATION BRANCH		
69	Field and Inspectional Service, Canada, including \$10,000 for Grants to Immigrant Welfare Organizations.....	5,962,518	
	FINANCE		
	CONTINGENCIES AND MISCELLANEOUS		
129	Cost of Telephone Service at Ottawa for all Departments.....	1,184,600	
	MINES AND TECHNICAL SURVEYS		
	A—DEPARTMENT		
	SURVEYS AND MAPPING BRANCH		
221	Canadian Hydrographic Service— Administration, Operation and Maintenance,, including Canada's Annual Contribution of \$4,125 to the Inter- national Hydrographic Bureau.....	3,395,513	
223	Legal Surveys and Aeronautical Charts, including a Grant of \$500 to the Canadian Institute of Surveying and Photogrammetry.....	689,686	
224	Provincial and Territorial Boundary Surveys.....	52,300	
	GEOGRAPHICAL BRANCH		
233	Geographical Branch—Administration, Operation and Maintenance, including a grant of \$250 to the Canadian Association of Geographers.....	284,580	
	DOMINION OBSERVATORIES		
234	Dominion Observatory, Ottawa and Field Stations— Administration, Operation and Maintenance, including membership fee of \$500 to the International Astronomical Union, a Grant of \$3,500 to the Royal Astronomical Society of Canada and a Grant of \$5,000 to the Inter- national Union of Geodesy and Geophysics to assist in defraying the cost of the Eleventh General Assembly of the Union to be held in Canada in 1957.....	588,560	

SCHEDULE D—*Concluded*

No. of Vote	Service	Amount	Total
		\$	\$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	NATIONAL PARKS BRANCH		
300	National Parks and Historic Sites Services— Administration, Operation and Maintenance.....	5,389,723	
	FORESTRY BRANCH		
321	Forest Research Division— Operation and Maintenance.....	1,230,175	
	POST OFFICE		
333	Departmental Administration, including an amount of \$250,000 to defray the expenses of the 1957 Congress of the Universal Postal Union to be held in Ottawa.....	2,091,516	
	TRADE AND COMMERCE		
	STANDARDS BRANCH		
424	Electricity and Gas Inspection Services.....	849,620	
425	Weights and Measures Inspection Services.....	888,919	
	BOARD OF GRAIN COMMISSIONERS (Canada Grain Act)		
430	Inspection and Weighing of Grain, and Related Services.....	3,974,435	
	VETERANS AFFAIRS		
503	Prosthetic Services— Supply, Manufacture and Administration.....	1,129,114	
			*28,607,999

* Net total \$2,383,999.92

SCHEDULE E

Based on the Supplementary Estimates, 1957-58. The amount hereby granted is \$16,166.67, being one-third of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	JUSTICE		
	A—DEPARTMENT		
	GENERAL		
626	Expenses of the Royal Commission on the Criminal Law relating to Criminal Sexual Psychopaths.....	7,500	
	TRANSPORT		
	A—DEPARTMENT		
	GENERAL		
654	To provide for the expenses of an inquiry into the coasting trade of Canada, authorized under the Inquiries Act including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them in connection with the inquiry.....	41,000	
			*48,500

* Net total \$16,166.67

SCHEDULE F

Based on the Supplementary Estimates, 1957-58. The amount hereby granted is \$208,333.34, being one-sixth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	FINANCE		
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
621	To provide, subject to the approval of the Treasury Board, for supplementing other votes for the payment of salaries, wages and other payroll charges—Further amount required	750,000	
	PUBLIC WORKS		
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
640	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—Further amount required— Manitoba.....	500,000	*1,250,000

* Net total \$208,333.34

Fifth Session, Twenty-Second Parliament, 5-6 Elizabeth II, 1957.

THE HOUSE OF COMMONS OF CANADA.

BILL 419.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1958.

AS PASSED BY THE HOUSE OF COMMONS
12th APRIL, 1957.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1957

THE HOUSE OF COMMONS OF CANADA.

BILL 419.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1958.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the 31st day of March, 1958, and for other purposes connected with the Public Service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by 5
10
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, 1957.*

\$62,536,262.84.

Main
Estimates
granted for
1957-58.

2. From and out of the Consolidated Revenue Fund, 15
there may be paid and applied a sum not exceeding in the whole sixty-two million, five hundred and thirty-six thousand, two hundred and sixty-two dollars and eighty-four cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 20
1957, to the 31st day of March, 1958, not otherwise provided for, and being the total of the amounts of the items set forth in Schedule A to this Act, less the amounts voted on account of the said items by the *Appropriation Act, No. 3, 1957* and the *Appropriation Act, No. 4, 1957.* 25

\$520,833.34
Supple-
mentary
Estimates
granted for
1957-58.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole five hundred and twenty thousand, eight hundred and thirty-three dollars and thirty-four cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being the total of the amounts of the items set forth in Schedule B to this Act, less the amounts voted on account of the said items by the *Appropriation Act, No. 3, 1957* and the *Appropriation Act, No. 4, 1957*. 5 10

Account to
be rendered
R.S., c. 116.

4. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section 64 of the *Financial Administration Act*.

SCHEDULE A

Based on the Main Estimates, 1957-58. The amount hereby granted is \$62,536,262.84 being the total of the amounts of the items in the Estimates as contained in this Schedule, less the amounts voted on account of the said items by the *Appropriation Act, No. 3, 1957* and the *Appropriation Act, No. 4, 1957*.

SUMS granted to Her Majesty, by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	POST OFFICE		
333	Departmental Administration, including an amount of \$250,000 to defray the expenses of the 1957 Congress of the Universal Postal Union to be held in Ottawa.....	2,091,516	
334	Operations—Including salaries and other expenses of Staff Post Offices, District Offices, Railway Mail Service Staffs, and supplies, equipment and other items for Revenue Post Offices, also including Administration.....	93,819,562	
335	Transportation—Movement of Mail by Land, Air and Water, including Administration, and to authorize and provide for the adjustment, as of October 1, 1956, of rural mail delivery contracts in effect on that date or entered into by way of renewal after that date, under the provisions of subsection (2) of Section 33 of the Post Office Act, notwithstanding paragraphs (b) and (c) thereof.....	51,940,991	
336	Financial Services, including audit of revenue, money order and savings bank business; and postage stamps.....	2,653,265	
			*150,505,334

* Net total—\$62,536,262.84

SCHEDULE B

Based on the Supplementary Estimates, 1957-58. The amount hereby granted is \$520,833.34, being the total of the amount of the item in the Estimates as contained in this Schedule less the amounts voted on account of the said item by the *Appropriation Act, No. 3, 1957* and the *Appropriation Act, No. 4, 1957*.

SUMS granted to Her Majesty, by this Act for the financial year ending 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$	\$
	POST OFFICE		
635	Transportation—Movement of Mail by Land, Air and Water, including Administration—Further amount required.....	*1,250,000

* Net total—\$520,833.34



