THE
REVISED STATUTES
OF CANADA
1952

Proclaimed and Published under the authority of the Act, Chapter 67 of the Statutes of Canada, 1948, as amended by Chapter 23 of the Statutes of Canada, 1951, Second Session.

Canada. Laws, statutes, etc.

VOLUME II

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

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CHAPTER 30.

An Act respecting the Traffic in Intoxicating Liquors.

SHORT TITLE.

1. This Act may be cited as the Canada Temperance Act. R.S., c. 196, s. 1.

INTERPRETATION.

2. In this Act,

(a) "county" includes every town, township, parish and other division or municipality, except a city, within the territorial limits of the county, and also a union of counties united for municipal purposes,

(i) as respects the Province of Ontario, or any other province in which provisional or temporary judicial districts exist, "county" includes such provisional or temporary judicial districts,

(ii) as respects the Provinces of Manitoba, Saskatchewan and Alberta, "county" means the electoral districts therein as designated by the Representation Act,

(iii) as respects the Province of British Columbia, "county" means every county into which the Province of British Columbia is divided by the Counties Definition Act, chapter 50 of the Revised Statutes of British Columbia 1924, and amending Acts, or other Act of the Legislature of British Columbia dividing the Province into counties, and includes every town, township, village and other division or municipality except a city municipality within the territorial limits of such county; and "city" means "City."

(b) R.S., 1952.
"Electors."
(b) "electors" means persons qualified and competent to vote at an election of a member of the House of Commons in the county or city in respect to which the expression is used;

"Form."
(c) "Form" means a Form in the Schedule;

"Intoxicating liquors."
(d) "intoxicating liquors" includes every spirituous or malt liquor, and every wine, and any and every combination of liquors or drinks that is intoxicating, and any mixed liquor capable of being used as a beverage, and part of which is spirituous or otherwise intoxicating. R.S., c. 196, s. 2.

Attendance of agents.
3. Whenever in Part I any expressions are used, requiring or authorizing any act to be done, or from which it may be inferred that any act or thing is to be done, in the presence of the agent of the persons interested, such expressions shall be deemed to refer to the presence of such agents as are authorized to attend, and as have, in fact, attended at the time and place where such act and thing is being done. R.S., c. 196, s. 3.

DIVISION OF ACT.
4. This Act is divided into five Parts:
(a) Part I relates to proceedings for bringing Part II into force;
(b) Part II relates to the prohibition of traffic in intoxicating liquors;
(c) Part III relates to penalties and prosecutions for offences against Part II;
(d) Part IV relates to importation, exportation and manufacture of intoxicating liquor;
(e) Part V relates to aid of provincial legislation prohibiting or restricting the sale or use of intoxicating liquors. R.S., c. 196, s. 4.

PART I.
PROCEEDINGS FOR BRINGING PART II INTO FORCE.

Mode of Obtaining Poll.
5. Proceedings for the bringing of Part II into force in any county or city shall be commenced by petition to the Governor in Council, which may be in Form A or in words to the same effect. R.S., c. 196, s. 5.

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6. Such petition may be embodied as in Form A in a notice in writing addressed to the Secretary of State of Canada and signed by electors of the county or city, to the effect that the signers desire that the votes of all of such electors be taken for and against the adoption of the petition. R.S., c. 196, s. 6.

7. Such notice embodying such petition may be deposited for public examination

(a) in the office of the sheriff or registrar of deeds of or in the county or city to which it relates, and where in any county there is more than one office of a registrar of deeds, in any one of such offices;

(b) in the Province of Ontario, or in any other province in which provisional or temporary judicial districts exist, so far as relates to such provisional or temporary judicial districts, in the registry office, or in one of the registry offices, if more than one, for the respective provisional or temporary judicial districts;

(c) in the Provinces of Manitoba, Saskatchewan and Alberta, in any registry office or in any sheriff's office in the respective electoral districts, or if there is no such registry office or sheriff's office then in such place as may be designated by the Secretary of State of Canada for the purpose;

(d) in the Province of British Columbia, in any land registry office or in any sheriff's office in the county or in the city to which it relates. R.S., c. 196, s. 7.

8. (1) There shall be laid before the Secretary of State of Canada, together with or in addition to every such notice embodying such petition, evidence

(a) that there are appended to it the genuine signatures of at least one-fourth in number of all the electors in the county or city named in it;

(b) that such notice has been deposited, as provided by section 7, for public examination by any person for ten days previous to its being so laid before the Secretary of State of Canada; and

(c) that two weeks' previous notice of such deposit has been given in two newspapers published in or nearest to the county or city to which such notice embodying such petition relates, and by at least two insertions in each such paper.

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Part I.


Signature to petition.

Interpretation: number of voters.

(2) If in any city or county or any part thereof there are no voters' lists that could be used for the purposes of this Act the petition shall have appended to it the genuine signatures of one-fourth in number of such persons as are voters or who possess the qualifications of voters, other than being on the voters' lists, for such city or county.

(3) For the purposes of this section the number of voters in any city or county in which or in any part of which there are no voters' lists that could be used for the purposes of this Act shall be,

(a) where there are voters' lists in force for part of such city or county, the number of voters on such lists together with the number of voters who were on the last voters' lists that were in force in the rest of such city or county;

(b) where there are no voters' lists in force in such city or county, then the number of voters that were on the last voters' lists that were in force in such city or county;

(c) where there are no voters' lists in force in the whole or any part of any city or county, such number as is established to the satisfaction of the Secretary of State of Canada as being the total number of persons who possess the qualifications of voters for such city or county, other than that of being on a voters' list. R.S., c. 196, s. 8.

9. If it appears by evidence to the satisfaction of the Governor in Council that any such notice has appended to it the genuine signatures of one-fourth or more of all the electors in the county or city named in it, and has been duly deposited as aforesaid, after notice as aforesaid, the Governor in Council may issue a proclamation under this Part. R.S., c. 196, s. 9.

10. Such proclamation shall be inserted at least three times in the Canada Gazette, and three times in the official gazette of the province in which the county or city is situate. R.S., c. 196, s. 10.

11. In such proclamation there may be set forth

(a) the notice in full, with the proposed petition embodied in it;

(b) the number of the signatures to the notice;

(c) the day on which the poll for taking the votes of the electors for and against the petition will be held;

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(d) that such votes will be taken by ballot between the hours of nine o'clock in the forenoon and five o'clock in the afternoon of that day;

(e) the name of the sheriff, registrar or other person appointed returning officer for the purpose of taking, on that day, the votes of the electors for and against the petition, and of afterwards summing up the same and making a return of the result to the Governor in Council;

(f) the power of the returning officer to appoint a deputy returning officer, at and for each polling place or station;

(g) the place where, and the day and hour when, the returning officer will appoint persons to attend at the various polling stations, and at the final summing up of the votes on behalf of the persons interested in, and promoting or opposing respectively the adoption of, the petition;

(h) the place where, and the day and hour when, the votes of the electors will be summed up, and the result of the polling declared by the returning officer;

(i) the day on which, in the event of the petition being adopted by the electors, Part II will go into force in the county or city in question; and

(j) any such further particulars, with respect to the taking and summing up of the votes of the electors, as the Governor in Council sees fit to insert therein. R.S., c. 196, s. 11.

12. No polling of votes under this Act shall be held in any city or county on the same day that any election takes place in such county or city for a member to serve in the Parliament of Canada, or in any provincial legislature. R.S., c. 196, s. 12.

Returning Officers and their Duties.

13. (1) Either the sheriff or the registrar of deeds, or one of the sheriffs, or one of the registrars of deeds, for the county or city or for a portion of the county or city in which the poll is to be held, or the nearest sheriff or registrar, or any other person, may be appointed returning officer in any case under this Part.

(2) The naming of any person in any Proclamation issued under this Part shall be a sufficient appointment, and sufficient evidence of the appointment of such person as returning officer, for the purposes mentioned in the Proclamation. R.S., c. 196, s. 13.

Part I.


14. On receiving a copy of the Proclamation, the returning officer shall forthwith endorse thereon the date on which he receives the same; and, before taking any further action thereon, he shall take, before a justice of the peace, the oath of office in Form B. R.S., c. 196, s. 14.

15. All persons qualified to vote at an election of a member of the House of Commons, in the county or city to which any Proclamation issued under this Act relates, on the day on which a poll is held in compliance with such Proclamation, and no others, shall be qualified to vote and to have their votes polled on that day, for or against the adoption of the petition mentioned in such Proclamation. R.S., c. 196, s. 15.

16. (1) The returning officer shall ascertain the number or probable number of persons qualified to vote in each town, parish, township, ward, local municipality, or other locality in the county, or ward in the city, where voters are so entitled to vote,

   (a) from the lists of voters which, under the provisions of this Part, are to be used at the polling of votes, and

   (b) in any county or city where there are voters entitled to vote but no lists of voters, from such information as is within his reach.

(2) If such town, parish, township, ward, local municipality or other locality or ward, has not been subdivided for electoral purposes into polling districts by the legislature, or by the local authorities under the legislation of the province wherein such county or city is situate, or by the returning officer at the last previous election of a member of the House of Commons in the county or city, the returning officer shall subdivide such town, parish, township, ward, local municipality or other locality in the county, or ward in the city, into polling districts in a convenient manner, so that there shall be at least one polling district for every two hundred voters; and he shall also fix a polling station in a central and convenient place in each polling district.

(3) The returning officer may, in his discretion, grant such additional polling places in such polling districts as the extent of the district and the remoteness of any body of its voters from the polling place renders necessary, although the voters thereof are less than the number hereinafter specified. R.S., c. 196, s. 16.

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17. The returning officer shall, at least eight days before the day on which the poll for taking the votes of the electors for and against the petition is to be held, by a notice under his hand, indicate with reference to the holding of such poll, the several polling stations fixed by him, and the territorial limits to which they shall respectively apply, and shall cause the said notice to be posted up at four of the most prominent and conspicuous places in each polling district. R.S., c. 196, s. 17.

18. (1) Every person so appointed returning officer shall
(a) appoint, by a commission under his hand, in Form C, one deputy returning officer for each polling district, comprised in the county or city, who shall, before acting as such take, before the returning officer or a justice of the peace, the oath of office, in Form D;
(b) furnish each deputy returning officer with a copy of the list of such portion of the list of voters as contains the names arranged alphabetically, of the electors qualified to vote at the election of a member of the House of Commons, at the polling station in the polling district for which he is appointed, certified by himself or by the proper custodian of the lists from which such copies are taken;
(c) deliver to each deputy returning officer, eight days at least before the polling day, a ballot box to receive the ballot papers of the voters, which shall be made of some durable material, with one lock and key, and a slit or narrow opening in the top, and so constructed that the ballot papers may be introduced therein, but cannot be withdrawn therefrom, unless the box is unlocked;
(d) furnish each deputy returning officer with a sufficient number of ballot papers to supply the number of voters on the list of such polling district, and with the necessary materials for voters to mark their ballot papers; and
(e) furnish to each deputy returning officer, at least ten copies of printed directions, for the guidance of voters in voting.

(2) Such ballot papers shall be of the same description, and as nearly as possible alike.

(3) The deputy returning officer shall, before or at the opening of the poll, on the day of polling, cause such printed directions to be posted up in some conspicuous places outside of the polling station, and also in each compartment of the polling station. R.S., c. 196, s. 18.
List of voters to be used.

To be obtained from custodian.

Voters' lists, how to be made where none exist.

Use of lists restricted.

19. (1) The lists of voters that would be used at an election of a member of the House of Commons, in the same district at the same time, shall be the lists of voters that shall be used at every polling of votes under the provisions of this Act.

(2) The returning officer shall obtain the different lists of voters, or copies or extracts thereof, from the registrars, city or town clerks, clerks of the peace, clerks of the municipalities or such other officers as are, by law, the proper custodians of such lists or of duly certified duplicates or copies thereof.

(3) Whenever in any province where voters' lists are used there is no voters' list for any city or county, or any part thereof, that can be used for the purposes of this Act, the Governor in Council may direct that such list or lists be prepared, and may, for the purpose of preparing and giving effect to such new voters' lists, appoint all necessary officers and confer upon them all necessary power, and in the preparation of such lists the provisions of the laws of the province regulating the preparation and revision and bringing into force of the provincial voters' lists, and the provisions of the Canada Elections Act, relating to the preparation, printing and certifying of voters' lists, shall as far as possible be observed and followed, and all expenses incurred shall be paid by the Minister of Finance out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada.

(4) Where a voters' list is prepared under the provisions of this section, it shall only be used for the purposes of this Act. R.S., c. 196, s. 19.

20. Whenever the returning officer fails to furnish to the deputy returning officer in any polling district the ballot box within the time prescribed by this Part, such deputy returning officer shall cause one to be made. R.S., c. 196, s. 20.

21. The ballot of each voter shall be a printed paper, in this Part called a ballot paper, with a counterfoil, and the ballot paper and counterfoil shall be according to Form E. R.S., c. 196, s. 21.

22. The printed directions to be furnished to the deputy returning officers shall be according to Form F. R.S., c. 196, s. 22.

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23. At the place and time named for that purpose in the Proclamation, the returning officer shall, by an instrument in writing signed by him, appoint as agents on behalf of the persons interested in and desirous of promoting the adoption of the petition, from and out of such persons as apply to him to be so appointed, one person to attend at each polling station, and two persons to attend at the final summing up of the votes, and as agents on behalf of the persons interested in, and desirous of opposing the adoption of the petition, one person to attend at each polling station, and two persons to attend at the final summing up of the votes. R.S., c. 196, s. 23.

24. Before any person is so appointed, he shall make and subscribe before the returning officer or any deputy returning officer, a declaration in Form G to the effect that he is interested in and desirous of promoting, or opposing, as the case may be, the adoption of the petition. R.S., c. 196, s. 24.

25. Every person so appointed, before being admitted to the polling station, or to the final summing up of the votes, as the case may be, shall produce to the deputy returning officer his written appointment. R.S., c. 196, s. 25.

26. In the absence of any person authorized, as afore-said, to attend at any polling station, or at the final summing up of the votes, any elector in the same interest as the person so absent may, upon making and subscribing before the deputy returning officer at the polling station, or the returning officer at the final summing up of the votes, a declaration in Form G, be admitted to the polling station, or to the final summing up of the votes, as the case may be, to act for the person so absent. R.S., c. 196, s. 26.

27. The non-attendance of any agents or agent in whose presence any act is by this Part required or authorized to be done, at any time or place specified by this Part in that behalf, shall not, if the act or thing is otherwise duly done, invalidate, in any wise, such act or thing. R.S., c. 196, s. 27.

The Poll.

28. On the day and at the hour fixed by Proclamation, a poll shall be held at each polling station in the county or city to which the Proclamation relates, and the votes shall be taken by ballot. R.S., c. 196, s. 28.


29. The poll shall be held in each polling district in a room or building of convenient access, with an outside door for the admittance of the voters, and having, if possible, another door through which they may leave after having voted; and one or two compartments shall be made within the room, so arranged that each voter may be screened from observation, and may, without interference or interruption, mark his ballot paper.  R.S., c. 196, s. 29.

30. Each deputy returning officer shall open the poll assigned to him at the hour of nine of the clock in the forenoon, and keep the same open until five of the clock in the afternoon; and shall, during that time, receive, in the manner hereinafter prescribed, the votes of the electors duly qualified to vote at such polling place.  R.S., c. 196, s. 30.

31. In addition to the deputy returning officer, such persons as have been appointed or admitted under this Act as agents, and no others, shall be permitted to remain in the room where the votes are given, during the time the poll remains open.  R.S., c. 196, s. 31.

32. (1) Every agent, on being admitted to the polling station, shall take an oath to keep secret the space on the ballot paper in which any voter marks his ballot paper in his presence, as hereinafter required.

(2) Such oath shall be in Form H.  R.S., c. 196, s. 32.

33. At the hour fixed for opening the poll the deputy returning officer shall, in the presence of such of the electors and agents as are present, open the ballot box and ascertain that there are no ballots or other papers in the same, after which the box shall be locked, and the deputy returning officer shall keep the key thereof.  R.S., c. 196, s. 33.

34. Immediately after the ballot box is locked, as aforesaid, the deputy returning officer shall call upon the electors to vote.  R.S., c. 196, s. 34.

35. (1) Each elector shall vote at the polling station of the polling district in which he is qualified to vote and at no other.

(2) The deputy returning officer shall provide for the admittance of every elector into the polling station, and see that he is not impeded or molested at or about the polling station.  R.S., c. 196, s. 35.

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36. (1) The returning officer, on the request of any elector entitled to vote at one of the polling stations, who is appointed deputy returning officer, or who is appointed to attend as agent at a polling station other than the one where he is entitled to vote, shall give to such elector a certificate that such elector is entitled to vote at such polling of votes at the polling station where such elector is stationed during the polling day.

(2) On the production of such certificate such elector shall have the right to vote at the polling station where he is placed during the polling day, instead of at the polling station of the polling district where he would otherwise have been entitled to vote.

(3) No such certificate shall entitle any such elector to right under certificate. vote at such polling station unless he has been actually engaged as such deputy returning officer or agent during the day of polling. R.S., c. 196, s. 36.

37. (1) Electors desiring to vote shall be introduced, one at a time for each compartment, into the room where the poll is held.

(2) Every such elector so introduced shall declare his name, surname and addition, which shall be entered or recorded in the voters' list to be kept for that purpose by the deputy returning officer, and if the same is found on the list of electors for the polling district of such polling station, he shall receive from the deputy returning officer a ballot paper with the initials of such deputy returning officer previously placed by him on the back thereof in such manner that when the ballot is folded they can be seen without opening it, and with a number corresponding to that opposite the voter's name on the voters' list placed by him on the counterfoil thereof. R.S., c. 196, s. 37.

38. (1) Such elector, if required by the deputy returning officer or by any elector or agent, as aforesaid, present, shall, before receiving his ballot paper, take the oath or oaths of qualification required by the laws in force in the province where the election is held from a voter at an election of a member of the House of Assembly of that province, with the words House of Commons of Canada substituted for House of Assembly, or with such other change as is required to make the oath applicable to the election of a member of the House of Commons of Canada.

(2) The deputy returning officer is authorized to administer such oath or oaths. R.S., 1952.
(3) The deputy returning officer shall instruct every elector voting, how and where to affix his mark, and how to fold his ballot paper, but without inquiring or seeing whether the elector intends to vote for or against the petition, except in cases where the elector is unable to read, or is incapable by blindness, or other physical cause, from voting in the manner prescribed by this Part without the assistance provided herein in that behalf. R.S., c. 196, s. 38.

39. (1) If the county or city is one, in or for which the election law of the province where such county or city is situate does not require lists of voters to be made to entitle them to vote, any elector claiming his ballot paper shall declare his name, surname, addition and qualification, which shall be entered on a list kept for that purpose by the deputy returning officer.

(2) Before receiving his ballot paper such elector may be required by the deputy returning officer, or any elector or agent present to take the oath of qualification provided for in section 38, to be administered by the deputy returning officer. R.S., c. 196, s. 39.

40. (1) The elector on receiving the ballot paper, shall forthwith proceed into one of the compartments of the polling station and there mark his ballot paper, by making a cross in any part of the upper space if he votes for the petition, and in any part of the lower space if he votes against the petition, after which he shall fold it up, so that the initials on the back can be seen without opening it, and hand it to the deputy returning officer, who shall without unfolding it, ascertain by examining his initials and the number upon the counterfoil, that it is the same ballot he furnished to the elector.

(2) The deputy returning officer shall then detach and destroy the counterfoil, and immediately, and in the presence of the elector, place the ballot paper in the ballot box. R.S., c. 196, s. 40.

41. Every elector shall vote without undue delay, and shall quit the polling station so soon as his ballot paper has been put into the ballot box. R.S., c. 196, s. 41.

42. No elector shall be allowed to take his ballot paper out of the polling station. R.S., c. 196, s. 42.

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43. The deputy returning officer, on application of any voter who is unable to read or is incapacitated by blindness or other physical cause from voting in the manner prescribed by this Act, shall assist such voter by marking his ballot paper in the manner directed by such voter, in the presence of the sworn agents or of the sworn electors representing them in the polling station; and of no other person, and by placing such ballot paper in the ballot box. R.S., c. 196, s. 43.

44. The deputy returning officer shall require the voter making such application, before voting, to make oath of his incapacity to vote without such assistance, in the form following:

"I solemnly swear (or if he is one of the persons entitled by law to affirm in civil cases, solemnly affirm) that I am unable to read and to understand the ballot papers so as to mark the same (or that I am incapacitated by physical cause from voting as the case may be) without the assistance of the deputy returning officer."  R.S., c. 196, s. 44.

45. Whenever the deputy returning officer does not understand the language spoken by any elector claiming to vote, he shall swear an interpreter, who shall be the means of communication between him and such elector, with reference to all matters required to enable such elector to vote. R.S., c. 196, s. 45.

46. (1) The returning officer shall cause a list to be kept of the names of voters whose ballot papers have been marked with the assistance as aforesaid of the deputy returning officer, stating the reason why each ballot paper was so marked.

(2) The deputy returning officer shall enter opposite the names of the voters whose ballots have been so marked, in addition to what is required in section 47, the reason why each ballot paper was marked by him. R.S., c. 196, s. 46.

47. The deputy returning officer shall enter on the voters' list to be kept by him in Form I, opposite the name of each elector voting, the word Voted, as soon as his ballot paper has been deposited in the ballot box; and he shall enter on the same list the word Sworn or Affirmed opposite the name of each elector to whom the oath or affirmation of qualification has been administered, and the words 1433 Refused R.S., 1952.

Refused to be sworn, or Refused to affirm, opposite the name of each elector who has refused to take the oath or to affirm.  R.S., c. 196, s. 47.

48. (1) When no lists of voters are required by the law in force in the county or city for which the voting takes place, the deputy returning officer shall cause the name, surname, and addition of every voter to be entered on a list to be made and kept for that purpose.

(2) He shall enter on such list the word Voted, or Sworn, or Affirmed, or the words Refused to be sworn, or Refused to affirm, as the case may be, as provided in the case of lists furnished by the returning officer.  R.S., c. 196, s. 48.

49. No voter who has refused to take the oath or affirmation of qualification required as aforesaid by this Act, when requested so to do, shall receive a ballot paper or be admitted to vote.  R.S., c. 196, s. 49.

50. No person shall vote more than once at the same polling of votes under the provisions of this Act.  R.S., c. 196, s. 50.

51. (1) If a person, representing himself to be a particular elector named on the register or list of voters, applies for a ballot paper after another person has voted as such elector, the applicant, upon taking the oath in Form J and otherwise establishing his identity to the satisfaction of the deputy returning officer, shall be entitled to receive a ballot paper, on which the deputy returning officer shall put his initials, together with a number corresponding to a number entered on the list of voters opposite the name of such voter, and shall be entitled to vote in like manner as any other elector.

(2) The name of such voter shall be entered on the list of voters, and a note shall be made of his having voted on a second ballot issued under the same name, and of the oath or affirmation of identification having been required and made, as well as of any objections made by any of the agents.  R.S., c. 196, s. 51.

52. A voter who has inadvertently dealt with the ballot paper given him in such manner that it cannot be conveniently used, may, on delivering the same to the deputy returning officer, obtain another ballot paper in the place of that so delivered up.  R.S., c. 196, s. 52.

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53. (1) Immediately after the close of the poll, the deputy returning officer shall, in the presence of the agents, and if the agents are absent, then in the presence of at least three electors, open the ballot box and proceed to count the number of votes given for and against the petition.

(2) In so doing he shall reject all ballot papers that have not been supplied by the deputy returning officer and all those upon which there is any writing or mark by which the voter could be identified, but no ballot paper shall be rejected on account of any writing, number or mark placed thereon by any deputy returning officer.

(3) He shall count all the other ballot papers and keep lists of the number of votes given for, and of the number of votes given against the petition, and of the number of rejected ballot papers, and shall put all the ballot papers indicating the votes given for, and the votes given against the petition, respectively, into separate envelopes or parcels, and those rejected, those spoiled and those unused, respectively, into separate envelopes or parcels, and shall endorse all such parcels, so as to indicate their contents, and put them into the ballot box. R.S., c. 196, s. 53.

54. (1) The deputy returning officer shall take a note of any objection made by any agent or any elector present to any ballot paper found in the ballot box, and shall decide any question arising out of the objection.

(2) The decision of such deputy returning officer shall be final, subject only to reversal on a scrutiny as hereinafter provided. R.S., c. 196, s. 54.

55. Each objection to a ballot paper shall be numbered, and a corresponding number placed on the back of the ballot paper and initialed by the deputy returning officer. R.S., c. 196, s. 55.

56. (1) The deputy returning officer shall make out a statement of the accepted ballot papers, of the number of votes given each way, of the rejected ballot papers, of the spoiled and returned ballot papers, and of such as are unused and returned by him; and he shall make and keep a copy of such statement, and inclose in the ballot box the original statement, together with the voters' lists and certificate, at the foot of each list, of the total number of electors who voted on such list, and such other lists and documents as have been used at such election.

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(2) The ballot box shall then be locked and sealed, and shall be delivered to the returning officer, who shall collect or receive the same.

(3) In case the returning officer is unable to collect or receive the ballot boxes, the same shall be collected and received by, and delivered to one or more persons specially appointed for that purpose by the returning officer, and shall on delivering the ballot boxes to the returning officer, take the oath in Form K.  R.S., c. 196, s. 56.

57. The deputy returning officer shall take the oath in Form L, which shall be annexed to the statement aforesaid.  R.S., c. 196, s. 57.

58. The several deputy returning officers, on being requested so to do, shall deliver to each of the agents, or in the absence of such agents, to the electors present, a certificate of the number of votes given in each interest, and of the number of rejected ballot papers.  R.S., c. 196, s. 58.

Summing up the Votes and Returns.

59. The returning officer, at the place, day and hour, appointed by the proclamation, and after having received all the ballot boxes, shall proceed to open them in the presence of the agents, if present, and of at least three electors if the agents are not present, and to add together the number of votes given in each interest, from the statements contained in the ballot boxes returned by the deputy returning officer.  R.S., c. 196, s. 59.

60. If the ballot boxes are not all returned on the day fixed for adding up the number of votes given, the returning officer shall adjourn the proceedings to a subsequent day, which shall not be more than a week later than the day originally fixed, for the purpose of adding up the votes.  R.S., c. 196, s. 60.

61. (1) If the ballot boxes, or any of them, have been destroyed or lost, or for any other reason are not forthcoming, on or before such subsequent day, the returning officer shall ascertain the cause of the disappearance of such ballot boxes, and shall call on each of the deputy returning officers whose ballot boxes are missing, or on any other person having the same, for the lists, statements and certificates, or copies of the lists, statements and certificates, of the number of votes given in each interest, required by this Act, the whole of which shall be verified on oath administered by the returning officer.

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Part I.  

Canada Temperance Act.  

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(2) If such lists or statements, or any of them, or copies thereof, cannot be obtained, the returning officer shall as- 
sceint by such evidence as he is able to obtain, the total number of votes given in each interest at the several polling places, and he shall make his return accordingly, and shall mention specially in his report to be sent with the return, the circumstances accompanying the disappearance of the ballot boxes, and the mode by which he ascertained the number of votes given in each interest. R.S., c. 196, s. 61.

62. If one-half or more of all the votes polled are against the petition, the same shall be deemed not to have been adopted; and the returning officer shall make his return to the Governor in Council accordingly. R.S., c. 196, s. 62.

63. If more than half of all the votes polled are for the petition, the same shall be deemed to have been adopted; and the returning officer shall make his return to the Governor in Council accordingly. R.S., c. 196, s. 63.

64. (1) Within two weeks after the summing up of the votes, if no judge has appointed a day or place within the county or city for entering into a scrutiny of the ballot papers, as hereinafter provided, and in case of a scrutiny being entered into, then forthwith after the judge has determined whether the majority of the votes given was or was not in favour of the petition, the returning officer shall transmit his return to the Secretary of State of Canada, and shall send with it a report of his proceedings, in which he shall make any observations he thinks proper as to the state of the ballot boxes or ballot papers as received by him.

(2) In the event of a judge having determined, after a scrutiny of the ballot papers, that the majority of the votes given was or was not in favour of the petition, such return shall be based upon, and shall be conformable to such decision. R.S., c. 196, s. 64.

65. (1) The returning officer shall also transmit to the Secretary of State of Canada, with his return, the original statements, inclosed in the ballot boxes, of the several deputy returning officers, of the accepted ballot papers, of the number of votes given each way, of the rejected ballot papers, of the spoiled and returned ballot papers, and of the unused and returned ballot papers, together with the voters' lists used in the several polling districts, and any other

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other lists and documents used or required at such election, or which have been transmitted to him by the deputy returning officers.

(2) Such return and report shall be sent through the post office, by registered letter or parcel. R.S., c. 196, s. 65.

66. The property of the ballot boxes, ballot papers, and marking instruments procured for, or used at any polling of votes under this Act shall be in Her Majesty. R.S., c. 196, s. 66.

Scrutiny.

67. Within one week after the returning officer has summed up the votes and declared the result of the voting, any elector may apply for a scrutiny upon petition,

(a) in the Province of Quebec, to any judge of the Superior Court ordinarily discharging his duties in any judicial district in which the county or city is situate, in whole or in part;

(b) in the Province of British Columbia, to a judge of the Supreme Court of that province, or to a judge of the county court of any county or district within which the county or city is situate, in whole or in part;

(c) in any other province, to the judge of the county court of any county or district within which the county or city for which the polling of votes takes place is situate, in whole or in part. R.S., c. 196, s. 67.

68. (1) The petitioner shall give such notice of the application and to such persons as the judge directs, and shall show, by affidavit to the judge, reasonable grounds for entering into a scrutiny of the ballot papers.

(2) The petitioner shall also enter into a recognizance to Her Majesty before the judge in the sum of one hundred dollars, with two sureties, to be allowed as sufficient by the judge upon affidavit of justification, in the sum of fifty dollars each, conditioned to prosecute the petition with effect, and to pay any costs which are adjudged against the petitioner, or shall deposit with the prothonotary or clerk of such court the sum of one hundred dollars as a security for such costs.

(3) The judge shall thereupon appoint a day and place within the county or city for entering into the scrutiny.

(4) At least one week's notice of the scrutiny shall be given by the petitioner to such persons as the judge directs. R.S., c. 196, s. 68.

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69. On the day and at the hour and place appointed, the returning officer shall attend before the judge, with the ballot papers in his custody, and the judge upon inspecting the ballot papers and hearing such evidence as he deems necessary, and on hearing the parties, or such of them as attend, or their counsel, shall, in a summary manner, determine whether the majority of the votes given was, or was not, in favour of the petition to the Governor in Council. R.S., c. 196, s. 69.

70. The decision of the judge shall be final, and the costs shall be in his discretion, or he may apportion the costs as to him seems just. R.S., c. 196, s. 70.

Secrecy of Voting.

71. (1) Every officer and agent in attendance at a polling place shall maintain and aid in maintaining the secrecy of the voting at such polling place; and shall not communicate, before the poll is closed, to any person any information as to whether any person on the voters' list has or has not applied for a ballot paper, or voted at that polling place.

(2) No officer or agent, and no person whosoever, shall interfere with or attempt to interfere with a voter when marking his vote, or otherwise attempt to obtain, at the polling place, information as to how any voter at such polling place is about to vote, or has voted.

(3) No officer or agent or other person shall communicate, at any time, to any person, any information obtained at a polling place, as to how any voter at such polling place is about to vote or has voted. R.S., c. 196, s. 71.

72. Every officer and agent in attendance at the counting of the votes shall maintain, and aid in maintaining the secrecy of the voting, and shall not attempt to ascertain, at such counting, or communicate any information obtained at such counting, as to how any vote is given in any particular ballot paper. R.S., c. 196, s. 72.

73. No person shall, directly or indirectly, induce any voter to display his ballot paper after he has marked the same, so as to make known to any person how he has so marked his ballot paper. R.S., c. 196, s. 73.
Preservation of peace and good order.

74. Every returning officer and every deputy returning officer, from the time he takes the oath of office until the day after the summing up of the votes, shall be a conservator of the peace, invested with all the powers appertaining to a justice of the peace. R.S., c. 196, s. 74.

75. Such returning officer or deputy returning officer may require the assistance of justices of the peace, constables or other persons present, to aid him in maintaining peace and good order at such polling; and may also, on a requisition made in writing by any agent, or by any two electors, swear in such special constables as he deems necessary. R.S., c. 196, s. 75.

76. Such returning officer or deputy returning officer may arrest or cause to be arrested, by verbal order, and place in the custody of any constables or other persons, any person disturbing the peace and good order at the polling, and may cause such person to be imprisoned under an order signed by him until any hour on that day, not later than the close of the poll. R.S., c. 196, s. 76.

77. The returning officer or his deputy, or one of the constables or special constables appointed by the returning officer or his deputy, for the orderly conduct of the poll and the preservation of the public peace thereat, no person who has not had a stated residence in the polling district for at least six months immediately preceding the day of such polling, shall come, during any part of the day upon which the poll is to remain open, into such polling district armed with offensive weapons of any kind as firearms, swords, staves, bludgeons or the like.

78. (1) Except the returning officer or his deputy, or one of the constables or special constables appointed by the returning officer or his deputy, for the orderly conduct of the poll and the preservation of the public peace thereat, no person who has not had a stated residence in the polling district for at least six months immediately preceding the day of such polling, shall come, during any part of the day upon which the poll is to remain open, into such polling district armed with offensive weapons of any kind as firearms, swords, staves, bludgeons or the like.

(2) No person being in such polling district shall arm himself during any part of the day with any such offensive weapons, and thus armed, approach within the distance of one mile of the place where the poll for such polling district is held, unless called upon by lawful authority so to do. R.S., c. 196, s. 78.
79. No person shall, at any polling, either provide or furnish drink or other refreshments at the expense of such person, to any elector during such polling, or pay for, procure or engage to pay for, any such drink or other refreshment. R.S., c. 196, s. 79.

80. (1) No person shall furnish or supply any ensign, standard, or set of colours, or any other flag, to or for any person or persons whomsoever, with the intent that the same should be carried or used in the county or city on any day of polling under this Act, or within eight days before such day, or during the continuance of such polling, by such person or any other person, as a party flag, to distinguish the bearer thereof and those who follow the same as the supporters of the opinions entertained, or supposed to be entertained by such person, in either interest.

(2) No person shall for any reason, carry or use any party flag in either interest, within any county or city on the day of any such polling, or within eight days before such day, or during the continuance of such polling. R.S., c. 196, s. 80.

81. No intoxicating, spirituous or fermented liquors or strong drinks shall be sold or given at any hotel, tavern or shop or other place within the limits of any polling district, at any time during the day on which any poll is begun, holden, or proceeded with. R.S., c. 196, s. 81.

Offences and Penalties.

82. Every registrar, city or town clerk, clerk of the peace, clerk of a municipality or other officer, by law the proper custodian of any voters' list or certified duplicates or copies thereof, provided by this Part to be obtained by a returning officer, who omits or refuses to furnish such list, copies or extracts therefrom, within a reasonable time, to any returning officer requiring the same, shall incur a penalty not exceeding two thousand dollars and not less than two hundred dollars. R.S., c. 196, s. 82.

83. Every elector who takes any ballot paper, delivered to him by a deputy returning officer for the purpose of using the same in voting, out of the polling station in which the same is so delivered to him, shall incur a penalty not exceeding two hundred dollars and not less than fifty dollars. R.S., c. 196, s. 83.

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84. Every officer and agent in attendance at a polling place,

(a) who does not maintain and aid in maintaining the secrecy of the voting at such polling place;

(b) who communicates, before the poll is closed, to any person any information as to whether any person on the voters' list has or has not applied for a ballot paper, or voted at that polling place;

(c) who interferes with, or attempts to interfere with a voter when marking his vote, or otherwise attempts to obtain, at the polling place, information as to how any voter at such polling place is about to vote or has voted;

(d) who communicates, at any time, to any person, any information obtained at a polling place as to how any voter at such polling place is about to vote or has voted; or

(e) being in attendance at the counting of the votes, does not maintain and aid in maintaining the secrecy of the voting or attempts to ascertain at such counting how, or communicates any information obtained at such counting as to how, any vote is given in any particular ballot paper;

is liable to a penalty not exceeding two hundred dollars, and in default of payment, to imprisonment for any term not exceeding six months with or without hard labour. R.S., c. 196, s. 84.

85. Every one who,

(a) directly or indirectly, induces any voter to display his ballot paper after he has marked the same, so as to make known to any person how he has so marked it;

(b) interferes with, or attempts to interfere with a voter when marking his vote, or otherwise attempts to obtain, at the polling place, information as to how any voter at such polling place is about to vote, or has voted; or

(c) communicates, at any time, to any person, any information obtained at a polling place as to how any voter at such polling place is about to vote, or has voted;

is liable to a penalty not exceeding two hundred dollars, and in default of payment to imprisonment for any term not exceeding six months with or without hard labour. R.S., c. 196, s. 85.
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86. Every person, having in his hands or personal possession any firearm, sword, staff, bludgeon or other offensive weapon, within half a mile of any polling station, during any day whereon any poll is begun, holden or proceeded with, who refuses to deliver such weapon to any returning officer or deputy returning officer requiring delivery to him of the same, is liable to a penalty not exceeding one hundred dollars, and in default of payment to imprisonment for a term not exceeding three months. R.S., c. 196, s. 86.

87. Every person who sells or gives at any hotel, tavern or shop, or other place within the limits of any polling district any intoxicating, spirituous or fermented liquors or strong drinks, at any time during the day on which any poll is begun, holden, or proceeded with, is, for each offence liable to a penalty of one hundred dollars, and in default of payment, to imprisonment for a term not exceeding six months, at the discretion of the court or judge. R.S., c. 196, s. 87.

88. Every person committing any battery during any day whereon any poll is begun, holden, or proceeded with, within the distance of two miles of the place where such poll is begun, holden or proceeded with, is guilty of an aggravated assault, and shall be punished accordingly. Penalty. R.S., c. 196, s. 88.

89. Every person

(a) who, at any polling, either provides or furnishes drink or other refreshment at such person's expense to any elector during such polling;

(b) who pays for, procures or engages to pay for any drink or other refreshment, provided or furnished, at any polling to any elector during such polling;

(c) who furnishes or supplies any ensign, standard, or set of colours, or any other flag to or for any person or persons whomsoever with the intent that the same shall be carried or used in the county or city on any day of polling under this Part, or within eight days before such day, or during the continuance of such polling, by such person or any other person, as a party flag, to distinguish the bearer thereof and those who follow the same as the supporters of the opinions entertained, by such person in either interest;

(d) R.S., 1952.
Carrying party flag.

(d) who for any reason, carries or uses in either interest any such ensign, standard, set of colours or other flag as a party flag, within any county or city on the day of any polling, or within eight days before such day, or during the continuance of such polling;

Entering polling district armed.

(e) except the returning officer or his deputy, or one of the constables or special constables appointed by the returning officer or his deputy for the orderly conduct of the poll and the preservation of the public peace thereat, who has not had a stated residence in the polling district for at least six months immediately preceding the day of polling, who comes during any part of the day upon which the poll is to remain open, into such polling district armed with offensive weapons of any kind, as firearms, swords, staves, bludgeons or the like; or

Approaching polling station armed.

(f) who while in any polling district arms himself during any part of the day of polling with offensive weapons of any kind, as firearms, swords, staves, bludgeons or the like, and thus armed, approaches within the distance of one mile of the place where the poll for such polling district is held, unless called upon by lawful authority so to do;

Penalty.

is guilty of an indictable offence and liable to a fine not exceeding one hundred dollars, or to imprisonment for a term not exceeding three months, or to both, in the discretion of the court. R.S., c. 196, s. 89.

90. Every person who,

(a) directly or indirectly, by himself or by any other person on his behalf, gives or lends, or agrees to give or lend, or offers or promises any money or valuable consideration, or promises to procure or to endeavour to procure any money or valuable consideration to or for any voter, or to or for any person on behalf of any voter, or to or for any person in order to induce any voter to vote or to refrain from voting, or corruptly does any act aforesaid, on account of such voter having voted or refrained from voting at any polling under this Part;

Procuring office or employment.

(b) directly or indirectly, by himself or by any other person on his behalf, gives or procures, or agrees to give or procure, or offers or promises any office, place or employment to or for any voter, or to or for any other person, in order to induce such voter to vote or to

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to refrain from voting, or who corruptly does any act aforesaid, on account of any voter having voted or refrained from voting at any polling under this Part;

(c) directly or indirectly, by himself, or by any other person on his behalf, makes any gift, loan, offer, promise, procurement or agreement, as aforesaid to or for any person, in order to induce such person to procure, or endeavour to procure, or to prevent or endeavour to prevent the adoption of any petition under the provisions of this Part, or to procure or endeavour to procure the vote of any elector at any polling under this Part, or to prevent or endeavour to prevent any elector from voting at any polling under this Part;

(d) upon and in consequence of any such gift, loan, offer, promise, procurement or agreement, procures or prevents, or engages or promises or endeavours to procure or prevent the adoption of any petition under the provisions of this Part, or the vote of any voter at any poll under this Part; or

(e) advances or pays, or causes to be paid, any money to or to the use of any other person, with the intent that such money, or any part thereof, shall be expended in bribery or corrupt practices at any poll under this Part, or who knowingly pays or causes to be paid any money to any person, in discharge or repayment of any money, wholly or in part expended in bribery or corrupt practices, at any poll under this Part;

shall be deemed to have committed the offence of bribery and is guilty of an indictable offence; and shall also incur a penalty of two hundred dollars, which may be recovered by any one who sues for the same to and for his own use, with full costs of suit; but the actual personal expenses of any agent in either interest, his expenses for actual professional services performed, and bona fide payments for the fair cost of printing and advertising, shall be deemed to be expenses lawfully incurred, and the payment thereof shall not be deemed a violation of any provision of this Act. R.S., c. 196, s. 90.

91. The following persons, namely,

(a) every voter who, before or during any polling of votes under this Act, directly or indirectly, by himself or by any other person on his behalf, receives, agrees or contracts for any money, gift, loan or valuable consideration, office, place or employment, for himself or for any other person, for voting or agreeing to vote, or for refraining or agreeing to refrain from voting, at any poll under this Part; and

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(b) every person who, after any polling under this Part, directly or indirectly, by himself or by any other person on his behalf, receives any money or valuable consideration for having voted or refrained from voting, or for having induced any other person to vote or refrain from voting, at any polling under this Part; shall be deemed to have committed the offence of bribery and is guilty of an indictable offence; and shall also incur a penalty of two hundred dollars, which may be recovered by any one who sues for the same to and for his own use, together with full costs of suit. R.S., c. 196, s. 91.

92. Every person who, corruptly, by himself or by or with any person, or by any ways or means on his behalf, at any time, either before or during any polling of votes under this Part, directly or indirectly, gives or provides, or causes to be given or provided, or is accessory to the giving or providing of, or pays wholly or in part any expenses incurred for, any meat, drink, refreshment or provision, to or for any person, in order to procure or prevent, or for having procured or prevented, the adoption of any petition under the provisions of this Part, or for the purpose of corruptly influencing such person or any other person to give or refrain from giving his vote at such polling of votes, is guilty of the offence of treating, and shall incur a penalty of two hundred dollars, which may be recovered by any one who sues for the same to and for his own use, with full costs of suit in addition to any other penalty to which he is liable under any other provision of this Act. R.S., c. 196, s. 92.

93. Every person who gives to any voter on the day of polling, on account of such voter having voted or being about to vote, any meat, drink or refreshment, or any money or ticket to enable such voter to procure refreshment, is guilty of an unlawful act and shall incur a penalty of ten dollars for each offence, which may be recovered by any one who sues for the same to and for his own use with full costs of suit. R.S., c. 196, s. 93.

94. Every person who, (a) directly or indirectly, by himself or by any other person on his behalf, makes use of, or threatens to make use of any force, violence or restraint; (b) by himself or by or through any other person, inflicts or threatens the infliction of any injury, damage, harm or loss; R.S., 1952.
(c) in any manner practises intimidation upon or against any person, in order to induce or compel such person to vote or refrain from voting, or on account of such person having voted or refrained from voting at any polling under this Part; or

(d) by abduction, duress or any fraudulent device or contrivance, impedes, prevents or otherwise interferes with the free exercise of the franchise of any voter, or thereby compels, induces or prevails upon any voter either to give or refrain from giving his vote at any polling under this Part;

shall be deemed to have committed the offence of undue influence, and is guilty of an indictable offence; and shall also incur a penalty of two hundred dollars, which may be recovered by any one who sues for the same to and for his own use, with full costs of suit. R.S., c. 196, s. 94.

95. (1) Every person who hires or promises to pay, or pays for any horse, team, carriage, cab or other vehicle, by veyance or through any agent or other person in either interest, to convey any voter or voters to or from the poll or from the neighbourhood thereof, at any polling of votes under this Part, or pays by or through any agent or other person in either interest the travelling or other expenses of any voter, in going to or returning from any polling of votes under this Part, shall be deemed to have committed an unlawful act and shall incur a penalty of one hundred dollars, which may be recovered by any one who sues for the same to and for his own use.

(2) Every voter who hires any horse, cab, cart, wagon, sleigh, carriage or other conveyance for any such agent, for the purpose of conveying any voter or voters to or from the polling place or places, shall, ipso facto, be disqualified from voting at such polling of votes under this Part, and for every such offence shall incur a penalty of one hundred dollars, which may be recovered by any one suing for the same, to and for his own use. R.S., c. 196, s. 95.

96. Every one who, at any polling of votes under this Part,

(a) applies for a ballot paper in the name of some other person, whether such name is that of a person living or dead, or a fictitious person; or

(b) having voted once at any such polling, afterwards applies at the same polling for a ballot paper in his own name;

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is for all the purposes of this Act guilty of the offence of personation and is liable to a penalty not exceeding two hundred dollars and to imprisonment for a term not exceeding six months.  R.S., c. 196, s. 96.

97. Every agent or other person in either interest, who corruptly, by himself or by or with any other person on his behalf, compels, or induces or endeavours to induce any person to personate any voter, or to take any false oath in any matter wherein an oath is required under this Part, is guilty of an indictable offence and shall, in addition to any other punishment to which he is liable for such offence, incur a penalty of two hundred dollars which may be recovered by any one who sues for the same, to and for his own use.  R.S., c. 196, s. 97.

98. The offences of bribery, treating or undue influence aforesaid, personation or the inducing any person to commit personation, or any wilful offence against any of the eight sections last preceding, shall be corrupt practices within the meaning of the provisions of this Act.  R.S., c. 196, s. 98.

99. Every one who,

(a) forges or counterfeits, or fraudulently alters, defaces or destroys, any ballot paper or the initials of the deputy returning officer signed thereon;

(b) without authority supplies any ballot paper to any person;

(c) fraudulently puts into any ballot box any paper other than the ballot paper which he is authorized by law to put in;

(d) fraudulently takes out of the polling place any ballot paper;

(e) without due authority destroys, takes, opens or otherwise interferes with any ballot box or packet of ballot papers then in use for the purposes of the poll; or

(f) attempts to commit any offence specified in this section;

is guilty of an indictable offence, and liable, if a returning officer, deputy returning officer or other officer engaged at the polling, to a fine not exceeding one thousand dollars, and in default of payment to imprisonment for any term less than two years, with or without hard labour, and, if any other person, to a fine not exceeding five hundred dollars, and, in default of payment to imprisonment for any term not exceeding six months, with or without hard labour.  R.S., c. 196, s. 99.

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100. Every returning officer or deputy returning officer who refuses or neglects to perform any of the obligations or formalities required of him by this Part, shall, for each such refusal or neglect, incur a penalty of two hundred dollars, which may be recovered by any person who sues for the same to and for his own use. R.S., c. 196, s. 100.

101. Every officer who is guilty of any wilful misfeasance or any wilful act or omission in violation of this Part shall forfeit to any person aggrieved by such misfeasance, act or omission, a penal sum not exceeding five hundred dollars, in addition to the amount of all actual damages thereby occasioned to such person. R.S., c. 196, s. 101.

Procedure.

102. (1) All penalties and forfeitures, other than fines in cases of indictable offences, imposed by this Part, shall be recoverable or enforceable, with full costs of suit, by information or by any person who sues for the same in an action of debt, in any court of competent jurisdiction in the province in which the cause of action arises; and in default of payment of the amount which the offender is condemned to pay, within the period fixed by the court, the offender shall, if no other term of imprisonment is herein specially provided in that behalf, be imprisoned in the common gaol of the county or district for any term less than two years, unless such penalty and costs are sooner paid; and such imprisonment may be with hard labour where herein specially authorized.

(2) No action or information for the recovery of any such penalty or forfeiture shall be commenced unless the person suing for the same has given good and sufficient security, to the amount of fifty dollars, to indemnify the defendant for the costs of his defence, if the person suing is condemned to pay the same. R.S., c. 196, s. 102.

103. It shall be sufficient for the plaintiff, in any action or suit under this Part, to allege, in his pleading or declaration, that the defendant is indebted to him in the sum of money thereby demanded, and to allege the particular offence in respect of which the action or suit is brought, and that the defendant has acted contrary to this Part. R.S., c. 196, s. 103.

104. Every prosecution for any indictable offence under this Part, and every action, suit or proceeding for any pecuniary penalty given by this Part to the person suing for 1449 for R.S., 1952.
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for the same, shall be commenced within the space of six
months next after the act committed, and not afterwards,
unless the same is prevented by the withdrawal or abscond-
ing of the defendant out of the jurisdiction of the court,
and when commenced, shall be proceeded with and carried
on without wilful delay. R.S., c. 196, s. 104.

General.

105. No polling of votes under this Part shall be
declared invalid by reason of a non-compliance with the
provisions of this Part, as to the taking of the poll or the
counting of the votes, or of any mistake in the use of the
Forms, if it appears to the tribunal having cognizance of
the question that the polling of votes was conducted in
accordance with the principles laid down in this Part, and
that such non-compliance or mistake did not affect the
result of the polling. R.S., c. 196, s. 105.

106. (1) Subject to the foregoing and to remove doubts
it is declared that the superior courts of record for the trial
of civil actions in the different provinces shall have juris-
diction respectively to try any action brought to set aside
the proceedings in connection with a polling of votes under
this Part, and to declare such proceedings void.

(2) Any elector entitled to vote under this Act in a city
or county in which a polling of votes has taken place under
this Part, may be plaintiff in any such action; but before
beginning his action he shall publish a notice for two weeks
in two newspapers published in the city or county in which
the vote has taken place, or if there be but one newspaper
published in such city or county, then in that newspaper,
and in a newspaper whose place of publication is nearest
to such city or county, or if there be no newspaper in such
city or county, then in two newspapers whose place or
places of publication is nearest to such city and county;
such publication to be made in the French and English
languages in any city or county where there is a newspaper
published in each of these languages, which notice may be
in Form Z.

(3) Any person or persons desiring to oppose such pro-
ceedings may thereupon file an appearance or appearances
in the said court, which may be in Form AA, and such
person or persons shall thereupon be the defendants in
such proposed proceedings.

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(4) Where more than one person files an appearance, the court shall make such order for consolidating the defences and uniting the contestations, or give such directions as may be necessary in the premises to prevent embarrassment to the plaintiff or unnecessary costs or expense.

(5) No such action shall be commenced until the plaintiff has given security for costs to the satisfaction of the court in which he proposes to bring his action, and no such action shall be brought after the expiration of six months from the date of the polling. R.S., c. 196, s. 106.

107. No person shall be excused from answering any question put to him in any action, suit or other proceeding in any court, or before any judge, commissioner or other tribunal, touching or concerning any polling of votes under this Part, or the conduct of any person thereto, on the ground of any privilege, or on the ground that the answer to such question will tend to criminate such person; but no answer given by any person claiming to be excused on the ground of privilege or on the ground that such answer will tend to criminate himself, shall be used in any criminal proceeding against such person, other than an indictment for perjury, if the judge, commissioner or president of the tribunal gives to the witness a certificate that he claimed the right to be excused on either of the grounds aforesaid and made full answer to the satisfaction of the judge, commissioner or tribunal. R.S., c. 196, s. 107.

108. (1) Every executory contract, or promise or undertaking, in any way referring to, arising out of, or depending upon, any polling of votes under this Part, even for the payment of lawful expenses or the doing of some lawful act, shall be void in law.

(2) This section shall not enable any person to recover back any money paid for lawful expenses connected with such polling. R.S., c. 196, s. 108.

109. When, in the county or city one-half or more of all the votes polled have been against the adoption of any petition embodied, as aforesaid, in any notice and in any proclamation under this Part, no similar petition shall be put to the vote of the electors of such county or city for a period of three years from the day on which such vote was taken. R.S., c. 196, s. 109.
Part I.


Order in Council bringing into force.

110. (1) When any petition embodied, as aforesaid, in any notice and in any Proclamation under this Part, has been adopted by the electors of the county or city named therein, and to which the same relates, the Governor in Council may, at any time after the expiration of sixty days from the day on which the same was adopted, by Order in Council published in the Canada Gazette, declare that Part II shall be in force and take effect in such county or city upon, from and after the day on which the annual or semi-annual licences for the sale of spirituous liquors then in force in such county or city will expire, if such day is not less than ninety days from the day of the date of such Order in Council; and if it is less, then on the like day in the then following year; and upon, from and after that day, Part II shall become and be in force and take effect in such county or city accordingly, subject however to the revocation of such Order in Council as hereinafter provided.

(2) If, in any county or city, there are no licences in force when the petition mentioned in this part is adopted, Part II shall become and be in force, and take effect in such county or city, after the expiration of thirty days from the day of the date of an Order in Council to that effect, published in the Canada Gazette. R.S., c. 196, s. 110.

Revocation of Order in Council.

111. (1) No Order in Council issued under this Part shall be revoked until after the expiration of three years from the date of the coming into force under it of Part II.

(2) No petition for the revocation of the Order in Council which declares Part II in force, shall be submitted to the vote of the electors sooner than thirty days before the expiration of three years from the coming into force of Part II in any county or city. R.S., c. 196, s. 111.

112. A petition to the Governor in Council praying for revocation of any Order in Council, passed for bringing Part II into force, may be in Form M or to the like effect. R.S., c. 196, s. 112.

113. Such petition may be embodied, as in Form M, in a notice in writing addressed to the Secretary of State of Canada and signed by electors in a county or city, to the effect that the signers desire that the votes of such electors as, under the provisions of this Part are entitled to vote for R.S., 1952.
for the bringing into force of Part II, be taken for and against the revocation of the Order in Council bringing Part II into force. R.S., c. 196, s. 113.

114. The provisions of this Part as to proceedings for bringing Part II into force, including such as relate to the mode of obtaining a poll, and to the returning officers and their duties, and to the poll, and to proceedings after close of the poll, and to the summing up of the votes and returns, and to the secrecy of voting, and to the preservation of peace and good order, and to the prevention of corrupt practices and other illegal acts, and to procedure, except so much of such provisions as relates to the form and substance of the petition in that behalf, and to the form and substance of the ballot paper and printed directions to be furnished to the deputy returning officers, shall apply, mutatis mutandis, to every case of a petition and notice for revocation of an Order in Council under this Part, and to all the proceedings to be had and taken thereon, and shall be applicable in respect of the powers to be exercised, and to the offences which may be committed and the penalties which may be incurred in the course of, and in connection with, such proceedings. R.S., c. 196, s. 114.

115. For the voting for the revocation of any such Order in Council the ballot of each voter shall be a printed paper, in this Part called a ballot paper, with a counterfoil, and the ballot paper and counterfoil shall be according to Form N, and in such ballot paper the words Against the Act shall be printed in red ink and the words For the Act in black ink; and the printed directions to be furnished to the deputy returning officers shall be according to Form O. R.S., c. 196, s. 115.

116. When any petition for the revocation of an Order in Council for the bringing into operation of Part II is adopted by the electors of the county or city to which the same relates, the Governor in Council may, at any time after the expiration of thirty days from the day on which the same was so adopted, by Order in Council published in the Canada Gazette, declare that Part II shall no longer be in force; and thereafter Part II shall cease to be in force or effect in such county or city. R.S., c. 196, s. 116.
Chap. 30. Canada Temperance Act. Part II.

Repeal of By-laws passed under the Temperance Act of 1864, and Repeal of Certain Sections of that Act.

117. (1) If a petition to the Governor in Council, praying for the repeal of a by-law passed by the council of any county or city in the Provinces of Ontario or Quebec under the authority and for the enforcement of the Act of the Legislature of the late Province of Canada, passed in the session thereof held in the year 1864, chaptered 18, and known as the Temperance Act of 1864, is embodied in a notice addressed to the Secretary of State of Canada and signed by one-fourth or more of the electors of such county or city, and such proceedings are had thereon as are, by this Part, required to be had on a notice and petition for bringing Part II into force, and more than one-half of the votes polled are found to be for the petition, the Governor in Council may, by Order in Council, repeal such by-law, and thereupon such by-law shall become and be repealed, upon, from, and after the day of the publication of such Order in Council in the Canada Gazette.

(2) Each and all of the provisions of the preceding sections of this Part shall apply, mutatis mutandis, to every case of a petition and notice for the repeal of any such by-law, and to the proceedings to be had and taken thereon, and in respect to the powers to be exercised, and the offences that may be committed and penalties that may be incurred in the course of and in connection with such proceedings.

(3) The provisions of this section shall be applicable to counties which have been divided for municipal purposes after the adoption of the Temperance Act of 1864. R.S., c. 196, s. 117.

PART II.

TRAFFIC IN INTOXICATING LIQUORS.

Prohibition.

118. (1) From the day on which this Part comes into force and takes effect in any county or city, and for so long thereafter as, and while the same continues or is in force therein, no person shall, except as in this Part specially provided, by himself, his clerk, servant or agent,

(a) expose or keep for sale, within such county or city, any intoxicating liquor;

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(b) directly or indirectly on any pretense or upon any device, within any such county or city, sell or barter, or, in consideration of the purchase of any other property, give to any other person any intoxicating liquor;

(c) send, ship, bring or carry or cause to be sent, shipped, brought, or carried to or into any such county or city, any intoxicating liquor; or

(d) deliver to any consignee or other person, or store, any intoxicating liquor so sent, shipped, brought or carried.

(2) Paragraphs (c) and (d) of subsection (1) do not apply to any intoxicating liquor sent, shipped, brought or carried to any person or persons for his or their personal or family use, except it be so sent, shipped, brought or carried to be paid for in such county or city to the person delivering the same, his clerk, servant, or agent, or his master or principal, if the person delivering it is himself a servant or agent.

(3) No act done in violation of the provisions of this section shall be rendered lawful by reason of

(a) any licence issued to any distiller or brewer;

(b) any licence for retailing on board any steamboat or other vessel, brandy, rum, whiskey, or other spirituous liquors, wine, ale, beer, porter, cider, or other vinous or fermented liquors;

(c) any licence for retailing on board any steamboat or other vessel, wine, ale, beer, porter, cider or other vinous or fermented liquors, but not brandy, rum, whiskey or other spirituous liquors; or

(d) any licence of any other description whatsoever.

 Exceptions.

119. The sale of wine for exclusively sacramental purposes may, on the certificate of a clergyman affirming that the wine is required for sacramental purposes, be made by druggists and vendors thereto specially licensed by the lieutenant-governor in each province; but the number of such licensed druggists and vendors shall not exceed one in each township or parish, or two in each town, or one for every four thousand inhabitants in each city. R.S., c. 196, s. 119.

120. (1) The sale of intoxicating liquor for exclusively medicinal purposes, or for bona fide use in some art, trade or manufacture, may be made by any person duly authorized to sell the same; but such intoxicating liquor when sold for medicinal purposes, shall be removed from the premises, when the sale has been made.

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Certificate to be produced.

(2) When such sale of intoxicating liquor is for use in some art, trade or manufacture, the same shall be made only on a certificate, signed by two justices of the peace, of the good faith of the application, accompanied by the affirmation of the applicant, that the liquor is to be used only for the particular purposes set forth in the affirmation.

(3) Such vendor shall file the certificates and keep a register of all such sales, indicating the name of the purchaser and the quantity sold, and shall make an annual return of all such sales, on the 31st day of December in every year, to the Collector of Customs within whose revenue division the county or city is situate. R.S., c. 196, s. 120.

121. Any producer of cider in the county or city may, at his premises, and any licensed distiller or brewer, having his distillery or brewery within any county or city, may at such distillery or brewery, expose and keep for sale such liquor as he manufactures thereat, and no other; and may sell the same thereat, but only in quantities not less than ten gallons, or in the case of ale or beer, not less than eight gallons at any one time, and only to druggists and vendors licensed as aforesaid, or to such person as he has good reason to believe will forthwith carry the same beyond the limits of the county or city, and of any adjoining county or city in which this Part is then in force, and will not carry or send the same or cause the same to be sent or carried into any city or county in which the same is to be dealt with in violation of any provincial law in force in such city or county, to be wholly removed or taken away in quantities not less than ten gallons, or in the case of ale or beer, not less than eight gallons at a time. R.S., c. 196, s. 121.

122. Any incorporated company authorized by law to carry on the business of cultivating and growing vines and of making and selling wine and other liquors produced from grapes, having their manufactory within such county or city, may thereat expose and keep for sale such liquor as they manufacture thereat and no other; and may sell the same thereat, but only in quantities not less than ten gallons at any one time, and only to druggists and vendors licensed.

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licensed as aforesaid, or to such persons as they have good reason to believe will forthwith carry the same beyond the limits of the county or city and of any adjoining county or city in which this Part is then in force, and will not carry or send the same or cause the same to be sent or carried into any city or county in which the same is to be dealt with in violation of any provincial law in force in such city or county, to be wholly removed and taken away in quantities not less than ten gallons at a time. R.S., c. 196, s. 122.

123. Manufacturers of pure native wines made from grapes grown and produced by them in Canada may, when authorized so to do, by licence from the municipal council, or other authority having jurisdiction where such manufacture is carried on, sell such wines at the place of manufacture in quantities of not less than ten gallons at one time, except when sold for sacramental or medical purposes, when any number of gallons, from one to ten, may be sold. R.S., c. 196, s. 123.

124. Any merchant or trader, exclusively in wholesale trade and duly licensed to sell liquor by wholesale, having his store or place for sale of goods within such county or city, may thereat keep for sale and sell intoxicating liquor, but only in quantities not less than ten gallons at any one time, and only to druggists and vendors licensed as aforesaid, or to such persons as he has good reason to believe will forthwith carry the same beyond the limits of the county or city, and of any adjoining county or city, in which this Part is then in force and will not carry or send the same or cause the same to be sent or carried into any city or county in which the same is to be dealt with in violation of any provincial law in force in such city or county, to be wholly removed and taken away in quantities not less than ten gallons at a time. R.S., c. 196, s. 124.

125. In any prosecution against a producer, distiller, brewer, manufacturer, merchant or trader, for any violation of this Part, it shall lie upon the defendant to furnish satisfactory evidence of having good reason for believing that such liquor would be forthwith removed beyond the limits of the county or city, and of any adjoining county or city in which this Part is then in force, for consumption outside the same and that such liquor would not be carried...
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or sent into any city or county and dealt with in violation of any provincial law in force in such city or county. R.S., c. 196, s. 125.

126. (1) Nothing in this Act shall be deemed to interfere with the purchase or sale, by legally qualified physicians, chemists or druggists,

(a) of the officinal preparations of the authorized pharmacopoeias when made of full medicinal strength and sold only for medicinal purposes;

(b) of any patent medicine, unless such patent medicine is known to the vendor to be capable of being used as a beverage the sale of which is a violation of this Act;

(c) of eau de cologne, bay rum, or other articles of perfumery, lotions, extracts, varnishes, tinctures or other pharmaceutical preparations containing alcohol, but not intended for use as beverages;

(d) of methylated spirits for pharmaceutical, chemical or mechanical uses;

(e) of spirituous liquors or alcohol for exclusively medicinal purposes, or for bona fide use in some art, trade or manufacture; but such spirituous liquor or alcohol, when sold for medicinal purposes, shall not exceed in quantity ten ounces at any one time, and shall be removed from the premises, and the sale thereof shall be made on the certificate or prescription of a legally qualified physician affirming that such liquor or alcohol has been prescribed for the person named therein; and when such sale is for the use of the liquor or alcohol in some art, trade or manufacture, such sale shall be made only on a certificate signed by two justices of the peace of the good faith of the application, accompanied by the affirmation of the applicant that such liquor or alcohol is to be used only for the purposes set forth in the application.

(2) The vendor shall file all such certificates and prescriptions, and shall record every such sale in a book kept for that purpose, giving the name and address of the purchaser, the quantity of liquor or alcohol so sold, the name and address of the physician prescribing it, and of the person for whom it is prescribed, and of the justices whose names are appended to the certificate above referred to, and of the purpose for which the liquor or alcohol is prescribed.

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(3) The file of such certificates and prescriptions and the said book shall be kept for inspection by the inspector for the county or district at all proper times.

(4) The vendor shall make an annual return of all such sales on the 31st day of December in every year to the Collector of Customs within whose revenue division the county or district is situate. R.S., c. 196, s. 126.

**Offences and Penalties.**

127. Any legally qualified physician who gives a certificate under this Part, for any other than strictly medical purposes, affirming that any intoxicating liquor, therein specified, has been prescribed for the person named therein, shall on summary conviction, for the first offence be liable to a penalty of twenty dollars, and for any second or subsequent offence to a penalty of forty dollars. R.S., c. 196, s. 127.

**PART III.**

**CONCERNING OFFENCES.**

**Penalties and Prosecutions.**

128. (1) Every one who by himself, his clerk, servant or agent, in violation of Part II,

(a) exposes or keeps for sale, any intoxicating liquor;

or

(b) directly or indirectly, on any pretense, or by any device, sells or barters, or in consideration of the purchase of any other property, gives to any other person any intoxicating liquor; or

(c) sends, ships, brings or carries, or causes to be sent, shipped, brought or carried to or into any county or city any intoxicating liquor; or

(d) delivers to any consignee or other person, or stores, warehouses, or keeps for delivery any intoxicating liquor so sent, shipped, brought or carried;

is, on summary conviction, liable to a penalty, for the first offence, of not less than fifty dollars and not more than one hundred dollars, or imprisonment for a term not exceeding one month, with or without hard labour, and, for a second and every subsequent offence, to imprisonment for a term not exceeding four months, with or without hard labour.
Punishment of accessory.

(2) Every one who, in violation of Part II, in the employment or on the premises of another,

(a) so exposes or keeps for sale any intoxicating liquor;

or

(b) so sells, barters or gives any intoxicating liquor;

or

(c) so sends, ships, brings or carries or causes to be sent, shipped, brought or carried any intoxicating liquor; or

(d) so delivers, stores, warehouses, or keeps any intoxicating liquor;

is equally guilty with the principal and on summary conviction is liable to the same penalty or punishment as the principal.

Forfeiture of intoxicant and package.

(3) All intoxicating liquors with respect to which any such offence has been committed, and all kegs, barrels, cases, bottles, packages or receptacles of any kind, in which such liquors are contained, shall be forfeited.

Where prosecution may be brought.

(4) Prosecutions for any offence under paragraph (c) of subsection (1), or under paragraph (c) of subsection (2), may be brought and carried on and a conviction had in the city, town, or other municipality, from which any intoxicating liquor is sent, shipped, brought or carried as aforesaid, or in the city, town or other municipality to, or into which, such intoxicating liquor is so sent, shipped, brought or carried. R.S., c. 196, s. 128.

Second offence.

129. If any person who has been convicted of a violation of any provision of Part II is afterwards convicted of any offence against such provision, or against any other provision of Part II, such conviction shall be deemed a conviction for a second offence, within the meaning of section 128; and may be dealt with and punished accordingly, although the two convictions may be for acts of different descriptions; and if any such person is afterwards again convicted of a violation of any provision of Part II, whether similar or not to the previous offences, such conviction shall, in like manner, be deemed a conviction for a third offence, within the meaning of the last preceding section, and may be dealt with and punished accordingly. R.S., c. 196, s. 129.

Penalty.

Third offence.

130. Any prosecution for any such penalty or punishment may be brought by or in the name of the Collector of Customs within whose official division the offence was committed, or by or in the name of any person. R.S., c. 196, s. 130.
131. Such Collector of Customs shall bring such prosecution, whenever he has reason to believe that any such offence has been committed, and that a prosecution therefore can be sustained, and would not subject him to any undue measure of responsibility in the premises. R.S., c. 196, s. 131.

132. Such prosecution may be brought before any judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, sitting magistrate, two justices of the peace, or any magistrate having the power or authority of two or more justices of the peace, having jurisdiction where the offence was committed. R.S., c. 196, s. 132.

133. If any prosecution is brought before any such judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, sitting magistrate, or magistrate having the power or authority of two or more justices of the peace, no other justice shall sit or take part therein. R.S., c. 196, s. 133.

134. (1) If such prosecution is proposed to be brought before any two other justices of the peace, all acts and proceedings prior to the hearing and trial may be done and taken by one of them.

(2) In such case no justice other than the two justices before whom the prosecution is proposed to be brought shall sit or take part therein, except in the case of their absence or in the absence of one of them; and not in the former, except with the assent of the prosecutor, or in the latter, except with the assent of the one of such justices who is present. R.S., c. 196, s. 134.

135. Every such prosecution shall be commenced within three months after the alleged offence, and shall be heard and determined in a summary manner, either upon the confession of the defendant or upon the evidence of a witness or witnesses. R.S., c. 196, s. 135.

136. Every offence against Part II may be prosecuted and the penalties and punishments therefor enforced in the manner directed by the provisions of the Criminal Code relating to summary convictions, so far as no provision is in this Part made for any matter or thing which is required to be done with respect to such prosecution; and all the provisions contained in the Criminal Code relating to summary convictions shall be applicable to such proceedings. R.S., 1952.
137. (1) If it is proved upon oath before any judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, two justices of the peace, or any magistrate having the power or authority of two or more justices of the peace, that there is reasonable cause to suspect that any intoxicating liquor is kept for sale in violation of Part II, or of the Temperance Act of 1864, or is stored, warehoused, or kept for delivery, in violation of Part II, in any dwelling house, store, shop, warehouse, outhouse, garden, yard, croft, vessel, building, or other place or places, such officer may grant a warrant to search such dwelling house, store, shop, warehouse, outhouse, garden, yard, croft, vessel, building, or other place or places, for such intoxicating liquor, and if the same or any part thereof is there found, to bring the same before him.

(2) Any information under this section may be in Form Q and any search warrant under this section may be in Form R. R.S., c. 196, s. 137.

138. When any person is convicted of any offence against any of the provisions of Part II, or the Temperance Act of 1864, the officer or officers so convicting may adjudge and order, in addition to any other penalty or punishment, that the intoxicating liquor in respect to which the offence was committed, and which has been seized under a search warrant as aforesaid, and all kegs, barrels, cases, boxes, bottles, packages, and other receptacles of any kind whatsoever, found containing the same be forfeited and destroyed, and such order shall thereupon be carried out by the constable or peace officer who executed the said search warrant or by such other person as may be thereunto authorized by the officer or officers who have made such conviction. R.S., c. 196, s. 138.

Necessary Allegations in Proceedings.

139. (1) In describing offences respecting the sale or other unlawful disposal of intoxicating liquor, or the keeping thereof for sale, in any information, summons, conviction, warrant or proceeding under the Temperance Act of 1864, or under this Act, it shall be sufficient to state the unlawful sale, barter, disposal or keeping of intoxicating liquor.

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liquer simply, without stating the name or kind of such liquor, or the price thereof, or the name of any person to whom it was sold, bartered or disposed of; and it shall not be necessary to state the quantity of liquor so sold, bartered, disposed of or kept, except in the case of offences where the quantity is essential, and it shall then be sufficient to allege the sale or disposal of more or less than such quantity.

(2) It shall not be necessary, in any such summons, conviction, warrant or proceeding, to negative the circumstances, the existence of which would make the act complained of lawful, but upon any such circumstances being proved in evidence, the defendant shall be acquitted.

(3) The provision of subsection (2) as to manner of statement of an offence shall apply, whether such circumstances are stated by way of exception in the section under which the offence is laid, or in a substantive section, or otherwise. R.S., c. 196, s. 139.

Proof.

140. When in any house, shop, room or other place in any county or city in which Part II or in which any prohibitory by-law passed under the provisions of the Temperance Act of 1864, is in force, a bar, counter, beer pumps, kegs, or any other appliances or preparations similar to those usually found in taverns and shops where intoxicating liquors are usually sold or trafficked in, are found, and intoxicating liquor is also found in such house, shop, room or place, such liquor shall be deemed to have been kept for sale contrary to the provisions of Part II or of the Temperance Act of 1864, as the case may be, unless the contrary is proved by the defendant in any prosecution; and the occupant of such house, shop, room or other place shall be taken conclusively to be the person who keeps therein such liquor for sale. R.S., c. 196, s. 140.

141. In proving the sale or barter or other unlawful disposal of liquor for the purpose of any proceeding relative to any offence under the Temperance Act of 1864, or under this Act, it shall not be necessary to show that any money actually passed or that any liquor was actually consumed, if the justices, magistrate or other officer or court hearing the case is satisfied that a transaction, in the nature of a sale or barter or other unlawful disposal, actually took place. R.S., c. 196, s. 141.

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142. In any prosecution under the Temperance Act of 1864, or under this Act, for the sale or barter or other unlawful disposal of intoxicating liquor, it shall not be necessary that any witness should deposite directly to the precise description of the liquor sold or bartered, or the precise consideration therefor, or to the fact of the sale or other disposal having taken place, with his participation or to his own personal and certain knowledge; but the justices or magistrate or other officer trying the case, so soon as it appears to them or him that the circumstances in evidence sufficiently establish the violation of law complained of, shall put the defendant on his defence, and in default of his rebuttal of such evidence, shall convict him accordingly. R.S., c. 196, s. 142.

143. On the trial of any proceeding, matter or question under the Temperance Act of 1864, or under this Act, the person opposing or defending, or the wife or husband of such person opposing or defending, shall be competent to give evidence in such proceeding, matter or question. R.S., c. 196, s. 143.

Subsequent Offences.

144. (1) In case of a previous conviction or convictions being charged,

(a) the justices or magistrate or other officer shall, in the first instance, inquire concerning such subsequent offence only, and if the accused is found guilty thereof, and is present when so found guilty, he shall then, and not before, be asked whether he was so previously convicted, as alleged in the information, and, if he answers that he was so previously convicted, he may be convicted accordingly, but, if he denies that he was so previously convicted or stands mute of malice, or does not answer directly to such question, or is not present when found guilty as aforesaid, the justices or police magistrate or other officer shall then inquire concerning such previous conviction or convictions;

(b) the number of such previous convictions shall be provable by the production of a certificate under the hand of the convicting justices or magistrate, or officer, or of the clerk of the peace, without proof of signature or official character, or by other satisfactory evidence;

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(c) a conviction may, in any case be had as for a first offence, notwithstanding that there has been a prior conviction or convictions for the same or any other offence.

(2) Convictions for several offences may be made under this Act, although such offences have been committed on the same day; but the increased penalty or punishment hereinbefore imposed shall only be recoverable or be liable to be imposed in the case of offences committed on different days, and after information laid for a first offence. R.S., c. 196, s. 144.

145. In the event of any conviction for any second or subsequent offence becoming void or defective after the making thereof, by reason of any previous conviction being set aside, quashed or otherwise rendered void, the justices or magistrate or other officer by whom such second or subsequent conviction was made, may, by summons under his or their hand, require the person convicted to appear at a time and place to be named in such summons, and may thereupon, upon proof of the due service of such summons, if such person fails to appear, or on his appearance, amend such second or subsequent conviction, and adjudge such penalty or punishment as might have been adjudged had such previous conviction never existed, and such amended conviction shall thereupon be deemed valid, to all intents and purposes, as if it had been made in the first instance. R.S., c. 196, s. 145.

Variances, Defects and Amendments.

146. In the event of any variance between the information and evidence adduced in support thereof, the justices or magistrate or other officer may amend or alter such information, and may substitute, for the offence charged therein, any other offence against the provisions of the Temperance Act of 1864, or of this Act, as the case may be; but if it appears that the defendant has been materially misled by such variance, such justices, magistrate or other officer shall thereupon adjourn the hearing of the case to a future day, unless the defendant waives such adjournment. R.S., c. 196, s. 146.

147. No conviction or warrant enforcing the same, or other process or proceeding under either of the said Acts shall be held insufficient or invalid by reason of any variance between the information and conviction, or by reason of any other defect in form or substance, if it can be R.S., 1952.
be understood from such conviction, warrant, process or proceeding, that the same was made for an offence against some provision of such Act, within the jurisdiction of the justices or magistrate or other officer who made or signed the same, and if there is evidence to prove such offence, and if no greater penalty is imposed than is authorized by such Act, and the court or judge, where so satisfied, shall, even if the punishment imposed or the order made is in excess of that which might lawfully have been imposed or made, have the like powers in all respects to deal with the case as seems just as are by the Criminal Code conferred upon the court to which an appeal from any summary conviction or order had or made before any justice is taken under the provisions of the Criminal Code relating to summary convictions. R.S., c. 196, s. 147.

148. (1) Upon any application to quash such conviction or warrant enforcing the same, or other process or proceeding, or to discharge any person in custody under such warrant, whether such application is made in appeal or upon habeas corpus, or otherwise, the court or judge to whom such appeal is made, or to whom such application is made in appeal or upon habeas corpus, or otherwise, shall dispose of such appeal or application upon the merits, notwithstanding any such variance or defect as aforesaid.

(2) Such court or judge may, in any case, amend any such conviction or warrant, process or proceeding, if necessary.

(3) In all cases in which it appears that the merits have been tried and that any conviction, warrant, process or proceeding is sufficient and valid under this section or otherwise, such conviction, warrant, process or proceeding shall be affirmed, or shall not be quashed, as the case may be; and any conviction, warrant, process or proceeding so affirmed, or affirmed and amended, may be enforced in the same manner as convictions affirmed on appeal, and the costs thereof shall be recoverable as if originally awarded. R.S., c. 196, s. 148.

Certiorari and Appeal Restricted.

149. (1) No conviction, judgment or order, in respect of any offence against Part II, shall be removed by certiorari or otherwise into any of Her Majesty's courts of record.

(2) No appeal shall be allowed from any such conviction, judgment or order to any court of general sessions or other court whatsoever, if the conviction has been made by a stipendiary magistrate, recorder, judge of the sessions of the R.S., 1952. 1466
the peace, police magistrate, sitting magistrate, or any magistrate or officer having the power and authority of two or more justices of the peace.

(3) The provisions of this section, taking away an appeal, shall not apply to any conviction made against any legally qualified physician on a charge of having given a certificate under Part II for any other than strictly medicinal purposes, affirming that the liquor specified therein had been prescribed for the person named therein. R.S., c. 196, s. 149.

Compounding Offences.

150. (1) Every one who, having violated any of the provisions of this Act or of any Act in force in any province, respecting the issue of licences for the sale of fermented or spirituous liquors, or of the Temperance Act of 1864, compromises, compounds or settles, or offers or attempts to compromise, compound or settle the offence with any person or persons, with the view of preventing any complaint being made in respect thereof, or if a complaint has been made, with the view of getting rid of such complaint, or of stopping or of having the same dismissed for want of prosecution or otherwise, is guilty of an offence against this Act, and on conviction thereof, is liable to imprisonment at hard labour in the common gaol of the county or district in which the offence was committed, for any term not exceeding three months.

(2) Every one who is concerned in, or is a party to the compromise, composition or settlement mentioned in this section, is guilty of an offence against this Act, and, on conviction thereof, shall be liable to imprisonment in the common gaol of the county or district in which the offence was committed, for any term not exceeding three months. R.S., c. 196, s. 150.

Tampering with Witnesses.

151. Every one who, on any prosecution under any of the Acts referred to in section 150, tampers with a witness, either before or after he is summoned or appears as such witness on any trial or proceeding under any of such Acts, or by the offer of money, or by threats, or in any other way, either directly or indirectly, induces or attempts to induce any such witness to absent himself, or to swear falsely, shall incur a penalty of fifty dollars for each offence. R.S., c. 196, s. 151.
152. The Forms given in the Schedule, or any forms to the like effect, shall be sufficient in the cases thereby respectively provided for, and, where no forms are prescribed by the said Schedule, new ones may be framed in accordance with this Act or with the provisions of the Criminal Code relating to summary convictions, in so far as the same are not inconsistent with any provisions made in this Act, for any matter or thing required to be done with respect to any prosecution. R.S., c. 196, s. 152.

PART IV.

IMPORTATION, EXPORTATION AND MANUFACTURE OF INTOXICATING LIQUOR.

153. Subject to subsection (2) of section 158, upon the receipt by the Secretary of State of Canada of a duly certified copy of a resolution passed by the legislative assembly of any province, or, in the case of the Yukon Territory, of the Council of the Yukon Territory, in which there is at the time in force a law prohibiting the sale of intoxicating liquor for beverage purposes, requesting that the votes of the electors in all the electoral districts of the province or the Yukon Territory may be taken for or against the following prohibition, that is to say, that the importation and the bringing of intoxicating liquors into such province may be forbidden, the Governor in Council may issue a Proclamation in which shall be set forth

(a) the day on which the poll for taking the votes of the electors for and against the prohibition will be held;

(b) that such votes will be taken by ballot between the hours of nine o'clock in the forenoon and five o'clock in the afternoon of that day;

(c) the names of the persons appointed as returning officers for the several electoral districts for the purpose of taking on that day the votes of the electors for and against the said prohibition with respect to which a vote has been requested, and of afterwards summing up the same and making a return of the result to the Governor in Council;

(d) the power of each returning officer to appoint a deputy returning officer at and for each polling place or station in the electoral district for which he is appointed;

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(e) the place where, and the day and hour when, the returning officers will appoint persons to attend at the various polling stations, and at the final summing up of the votes on behalf of the persons interested in, and promoting or opposing respectively the adoption of, the prohibition;  

(f) the place where, and the day and hour when, the votes of the electors will be summed up, and the result of the polling declared by the returning officers;  

(g) the day on which, in the event of the vote being in favour of the prohibition, such prohibition will go into force; and  

(h) any such further particulars with respect to the taking and summing up of the votes of the electors as the Governor in Council sees fit to insert therein.  

R.S., c. 196, s. 153.  

154. The said Proclamation may be issued within three months, after the receipt by the Secretary of State of Canada of the copy of the resolutions referred to in section 153. R.S., c. 196, s. 154.  

155. (1) The proceedings after the issue of such Proclamation shall be the same as are prescribed by this Act for bringing into force Part II, and the provisions of Part I shall, as far as applicable, mutatis mutandis, apply thereto.  

(2) The returning officers shall make their returns to the Governor in Council of the total number of votes in favour of the prohibition and the total number against the same, and the Governor in Council shall by order in council declare the prohibition in force if more than one-half of the total number of votes cast in all the electoral districts are in favour of such prohibition. R.S., c. 196, s. 155.  

156. (1) If the prohibition is declared to be in force  

(a) no person shall import, send, take, or transport into such province or Territory any intoxicating liquor;  

(b) no person shall, either directly or indirectly, manufacture or sell, or contract or agree to manufacture or sell, any intoxicating liquor to be unlawfully imported, sent, taken or transported into such province or the Yukon Territory;  

(c)  

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(c) the carriage or transportation of intoxicating liquor through such province or Territory shall only be by means of a common carrier by water or by railway and not otherwise, and during the time any intoxicating liquor is being so transported or carried no person shall open or break or allow to be opened or broken any package or vessel containing such intoxicating liquor, or drink or use or allow to be drunk or used any intoxicating liquor therefrom.

(2) Every person who violates any of the provisions of this section is guilty of an offence and is liable on summary conviction to a penalty, for the first offence, of not less than two hundred dollars and not more than one thousand dollars, and, in default of payment, to imprisonment for any term not less than three months and not more than six months, and for each subsequent offence to imprisonment for any term not less than six months and not more than twelve months.

(3) The burden of proving the right to import or manufacture intoxicating liquor, or cause intoxicating liquor to be imported or manufactured, or to sell, send, carry or deliver intoxicating liquor, or cause intoxicating liquor to be sold, sent, carried or delivered into any province or the Yukon Territory where the same is prohibited shall be on the person accused.

(4) The provisions of this section do not apply or extend to the importation, manufacture, sending, taking, sacramental delivery, carriage or transportation into or within, or the purposes, or sale or agreeing to sell for delivery in, any province or the Yukon Territory in which the prohibition is in force, of any intoxicating liquor for sacramental or medicinal purposes or for manufacturing or commercial purposes, other than for the manufacture or use thereof as a beverage, or to any intoxicating liquor which under the laws of the province or territory in which the prohibition is in force, may be lawfully sold therein. R.S., c. 196, s. 156.

157. The provisions of Part III shall, as far as applicable, apply and extend to offences and prosecutions under this Part and to proceedings for the enforcement of this Part. R.S., c. 196, s. 157.

158. (1) Upon the receipt by the Secretary of State of Canada of a duly certified copy of a resolution passed by the legislative assembly of any province, or, in the case of the Yukon Territory, of the Council of the Yukon Terr-
tory, requesting that the prohibition in force in such province or the Yukon Territory may be revoked, a poll shall be held and a vote taken to decide whether such prohibition shall be revoked or not, and the provisions of this Part as to the proceedings to be taken for bringing the prohibition into force, and the provisions of Part I with respect to the revocation of an order in council bringing Part II into force, shall apply mutatis mutandis, and the proceedings shall be taken accordingly.

(2) No poll or voting, whether for bringing into force any prohibition or for the revocation of the same, shall be held or had within three years of any previous poll or voting held or had under the provisions of this Part. R.S., c. 196, s. 158.

159. Upon receipt by the Secretary of State of Canada of a duly certified copy of an order in council passed by the Lieutenant-Governor in Council of any province or the Yukon Territory in which the importation of intoxicating liquors into the province or the Yukon Territory has been prohibited under this Part, and in which such prohibition is still in force, requesting that the keeping of intoxicating liquor in such province or the Yukon Territory for export and the exportation of intoxicating liquor therefrom by persons other than brewers and distillers duly licensed by the Government of Canada, be forbidden, the Governor in Council may by order in council declare that such prohibition shall come into force in such province or the Yukon Territory on a day to be named in such order. R.S., c. 196, s. 159.

160. (1) Upon such prohibition coming into force, no person other than a brewer or a distiller duly licensed by the Government of Canada for the manufacture of spirituous fermented or other liquors shall keep or have in his possession or control intoxicating liquor for sale in or exportation out of such province or the Yukon Territory, nor shall any such person export intoxicating liquor out of such province or the Yukon Territory;

(b) the carriage or transportation through such province or the Yukon Territory of intoxicating liquor which may lawfully be exported therefrom shall only be by means of a common carrier by water or by railway and not otherwise, excepting for delivery direct to and from such common carrier, and during the time any intoxicating liquor is being so transported or carried R.S., 1952.
carried no person shall open or break or allow to be opened or broken any package or vessel containing such intoxicating liquor, or drink or use or allow to be drunk or used any intoxicating liquor therefrom.

(2) Every person who violates any of the provisions of this section is guilty of an offence and is liable on summary conviction to a penalty, for the first offence, of not less than two hundred dollars and not more than one thousand dollars and, in default of payment, to imprisonment for any term not less than three months and not more than six months and for each subsequent offence to imprisonment for any term not less than six months and not more than twelve months.

(3) The burden of proving the right to manufacture or export intoxicating liquor or to cause intoxicating liquor to be manufactured or exported shall be on the person accused. R.S., c. 196, s. 160.

161. Upon receipt by the Secretary of State of Canada of a duly certified copy of an order in council passed by the Lieutenant-Governor in Council of any province or the Yukon Territory requesting that the prohibitions, mentioned in section 159 at the time in force in such province or the Yukon Territory, be revoked, the Governor in Council may by order in council declare that such prohibition shall be revoked on and after a day to be named in the order in council and not to be less than three months after the date of the receipt of such request by the Secretary of State. R.S., c. 196, s. 161.

162. If it is proved upon oath before any judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, two justices of the peace, or any magistrate having the power or authority of two or more justices of the peace, that there is reasonable cause to suspect that any intoxicating liquor is in any premises or place and that such intoxicating liquor is or has been dealt with contrary to the provisions of this Act, such officer may grant a warrant to search such premises or place, including any Government railway, vehicle or steamship, for such intoxicating liquor, and if the same or any part thereof is there found, to seize and bring the same before him; and when any person is convicted of any offence against any of the provisions of this Act, the officer or officers so convicting may adjudge and order, in addition to any other penalty, that
that the intoxicating liquor in respect to which the offence was committed and which has been seized under a search warrant as aforesaid, and all kegs, barrels, cases, boxes, bottles, packages, and other receptacles of any kind whatsoever found containing the same be forfeited and destroyed; and such order shall thereupon be carried out by the constable or peace officer who executed the said search warrant or by such other person as may be thereunto authorized by the officer or officers who have made such conviction. R.S., c. 196, s. 162.

163. The court shall take judicial notice of the statutes and law of the province or the Yukon Territory into which the intoxicating liquor has been or is alleged to have been shipped, taken, brought, carried or imported contrary to the provisions of this Part. R.S., c. 196, s. 163.

164. For the purposes of this Act the term “intoxicating liquor” shall include all liquor deemed to be intoxicating under the law of the province into which the liquor was sent, shipped, taken, brought, carried or imported. R.S., c. 196, s. 164.

165. (1) When any intoxicating liquor is seized and brought before any judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, two justices of the peace or any magistrate having the power or authority of two or more justices of the peace, in pursuance of the provisions of this Act, and the consignor or consignee or owner thereof or person entitled thereto or claiming the same cannot be ascertained, and if no person establishes a claim to the possession of such intoxicating liquor within a period of fifteen days after the seizure thereof as aforesaid, or within such extended time as the judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, two justices of the peace or magistrate having the power or authority of two or more justices of the peace, may allow, or as may otherwise be allowed by any competent tribunal, then the judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, two justices of the peace or magistrate having the power or authority of two or more justices of the peace, who issued the warrant in execution of which such intoxicating liquor was seized, or, in the case of the death, absence or inability to act of such judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, two justices of the peace or magistrate having the power or authority of two or more justices of the peace, any R.S., 1952.
any other judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, two justices of the peace or magistrate having the power or authority of two or more justices of the peace, may adjudge and declare such intoxicating liquor, together with all kegs, barrels, cases, boxes, bottles; packages, containers and other receptacles of any kind whatever found containing the same, to be forfeited to the Crown.

(2) As soon as any intoxicating liquor and the receptacles containing the same are forfeited to the Crown, the judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, two justices of the peace or magistrate having the power or authority of two or more justices of the peace by whom such forfeiture is adjudged and declared shall immediately transmit to the Minister of National Revenue, a notice in writing specifying the quantities and descriptions of the intoxicating liquor so forfeited, and shall order that such intoxicating liquor shall immediately be deposited in a customs bonding warehouse within the province wherein such intoxicating liquor is forfeited as aforesaid, to be disposed of as the Minister of National Revenue may direct. R.S., c. 196, s. 165.

166. No Proclamation heretofore or hereafter issued under this Part shall be or be deemed to have been void, irregular, defective or insufficient for the purposes intended merely because it does not set forth the day on which, in the event of the vote being in favour of the prohibition, such prohibition will go into force, provided it does state that such prohibition shall go into force on such day and date as shall be by order in council under section 110 be declared. R.S., c. 196, s. 166.

167. No order of the Governor in Council declaring prohibition in force in any province or the Yukon Territory, whether heretofore passed or hereafter to be passed, shall be or be deemed to have been ineffective, inoperative or insufficient to bring prohibition into force at the time thereby declared by reason of any error, defect or omission in the Proclamation or other proceedings preliminary to the vote of the electors, or in the taking, polling, counting or return of the vote or in any step or proceeding precedent to the said order, unless it appear to the court or judge before whom the prohibition is in question that the result of the vote was thereby materially affected. R.S., c. 196, s. 167.
PART V.

IN AID OF PROVINCIAL LEGISLATION PROHIBITING OR RESTRICTING THE SALE OR USE OF INTOXICATING LIQUORS.

168. Any person who by himself, his clerk, servant or agent, and any person who as clerk, servant or agent, officer or employee of any other person, or of any Government railway or steamship, whether Dominion or provincial,

(a) sends, ships, takes, brings or carries or causes to be sent, shipped, taken, brought or carried to or into any province from or out of any other province, or imports into any province from any place outside of Canada any intoxicating liquor, knowing or intending that such intoxicating liquor will or shall be thereafter dealt with in violation of the law of the province into which such intoxicating liquor is sent, shipped, taken, brought, carried or imported as aforesaid;

(b) manufactures any intoxicating liquor knowing or intending that such intoxicating liquor will or shall be thereafter dealt with in violation of the law of the province in which such intoxicating liquor is manufactured; or

(c) sells or causes to be sold any intoxicating liquor, knowing or intending that such intoxicating liquor will be sent, shipped, taken, brought or carried into any province from any other province, or from any place outside of Canada, and thereafter dealt with in violation of the law of the province into which such intoxicating liquor is sent, shipped, taken, brought, carried or imported as aforesaid;

is liable on summary conviction to a penalty for the first offence of not less than one hundred dollars and not exceeding two hundred dollars, or imprisonment for a term not exceeding two months, with or without hard labour, and for a second offence to a penalty of not less than two hundred dollars and not exceeding four hundred dollars, or imprisonment for a term not exceeding four months, with or without hard labour, and for a third and every subsequent offence to imprisonment for a term not less than six months and not more than twelve months, with or without hard labour; and all intoxicating liquors with respect to which any conviction has been had, and all kegs, barrels, cases, bottles, packages or receptacles of any kind

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kind in which such liquor is contained, shall upon such conviction, be forfeited and shall be destroyed or otherwise disposed of in such manner as the court may direct. R.S., c. 196, s. 168.

169. In addition to any other penalties prescribed for a violation of section 168, any person holding a licence to carry on the business or trade of a distiller or brewer, issued under the provisions of the Excise Act, who violates the provisions of the said section, or who sells or delivers intoxicating liquor in violation of the law in force in any province, is also liable in any prosecution under this Part, or under such provincial law, on conviction for a third offence, to forfeit his licence and shall thereafter be unable to hold such a licence. R.S., c. 196, s. 169.

170. Every one is guilty of an offence and liable on summary conviction to a penalty of not less than fifty dollars and not exceeding two hundred dollars, or to imprisonment for six months, or to both fine and imprisonment, who

(a) sends or ships by any public conveyance to any place in which the sale of intoxicating liquor for beverage purposes is prohibited, any package containing intoxicating liquor not plainly labelled so as to show the actual contents of such package, and the name and address of the consignor thereof;

(b) sends or ships by any public conveyance any package containing intoxicating liquor addressed to a fictitious person, or addressed otherwise than to the actual consignee of such package;

(c) being a common carrier or the servant or agent of a common carrier or of any Government railway, or steamship, whether Dominion or provincial, knowingly receives for conveyance, carries or makes delivery of any such package; or

(d) knowingly takes delivery from any common carrier of any such package. R.S., c. 196, s. 170.

171. On any prosecution for the violation of section 168 the accused person shall be deemed to have known or intended that such intoxicating liquor would be thereafter dealt with in violation of the law of any province in which such liquor was manufactured or of any other province into which
which such intoxicating liquor was sent, shipped, taken, brought, carried or imported, unless he proves that he had good reason for believing that the intoxicating liquor would only be dealt with in a lawful manner. R.S., c. 196, s. 171.

172. A prosecution for any offence under this Part may be brought and carried on and a conviction had in the city, town or place to or into which any intoxicating liquor is unlawfully sent, shipped, taken, brought, carried or imported, or in the place where the accused resides, but no prosecution shall be brought in any province against a person not within or residing in such province without the written approval of the Attorney General of such province. R.S., c. 196, s. 172.

173. A prosecution for any offence under this Part may be brought and carried on and a conviction had in the city, town or other place from which any intoxicating liquor is unlawfully sent, shipped, taken or carried as aforesaid. R.S., c. 196, s. 173.

174. If it is proved upon oath before any judge of the sessions of the peace, recorder, police magistrate, stipendiary magistrate, two justices of the peace, or any magistrate having the power or authority of two or more justices of the peace, that there is reasonable cause to suspect that any intoxicating liquor is in any premises or place and that such intoxicating liquor is or has been dealt with contrary to the provisions of this Part, such officer may grant a warrant to search such premises or place, including any Government railway, vehicle or steamship, for such intoxicating liquor, and if the same or any part thereof is there found, to seize and bring the same before him; and when any person is convicted of any offence against any of the provisions of this Part, the officer or officers so convicting may adjudge and order, in addition to any other penalty, that the intoxicating liquor in respect to which the offence was committed and which has been seized under a search warrant as aforesaid, and all kegs, barrels, cases, boxes, bottles, packages, and other receptacles of any kind whatsoever, found containing the same, be forfeited and destroyed, and such order shall thereupon be carried out by the constable or peace officer who executed the said search warrant or by such other person as may be thereto authorized by the officer or officers who have made such conviction. R.S., c. 196, s. 174.

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175. Upon the receipt by the Secretary of State of Canada of a petition, in accordance with the requirements of sections 112, 113 and 114 praying for the revocation of any Order in Council passed for bringing Part II into force in any city or county, if the Governor in Council is of opinion that the laws of the province in which such city or county is situated, relating to the sale and traffic in intoxicating liquors, are as restrictive as the provisions of Parts I to IV, both inclusive, the Governor in Council may, without the polling of any votes, by order, to be published in the Canada Gazette, suspend the operation of the said Parts in such city or county, such suspension to commence ten days after the date of the publication of such order and to continue as long as the provincial laws continue as restrictive as aforesaid. R.S., c. 196, s. 175.

176. The court shall take judicial notice of the statutes and law of the province into which intoxicating liquor has been or is alleged to have been shipped, taken, brought, carried or imported contrary to the provisions of this Part. R.S., c. 196, s. 176.

177. For the purposes of this Part the term “intoxicating liquor” shall include all liquor deemed to be intoxicating under the law of the province into which the liquor was sent, shipped, taken, brought, carried or imported. R.S., c. 196, s. 177.

178. When it is brought to the attention of the Minister of Justice that an offence against any of the provisions of this Part has been committed outside the boundaries of any province which has enacted legislation prohibiting or restricting the sale of intoxicating liquor, he may, if the evidence put before him be in his judgment sufficient, take such steps as may be deemed necessary to prosecute any person charged with such offence. R.S., c. 196, s. 178.

179. The Governor in Council may direct that any fines, penalties or forfeitures, or any portion thereof, imposed under the provisions of this Part be paid to any provincial, municipal, or local authority or other person wholly or in part bearing the expense of the prosecution under which such fines, penalties or forfeitures are imposed, or that the same be applied in any other manner deemed best adapted to attain the objects of this Part and to secure its due administration. R.S., c. 196, s. 179.

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180. Nothing in this Part shall be deemed to forbid the selling or causing to be sold or the manufacture, or the sending, shipping, taking, bringing or carrying or the causing to be sent, shipped, taken, brought or carried into any province from or out of any other province, or the importation into any province from any place outside of Canada, of any intoxicating liquor for sacramental or medicinal purposes or for manufacturing or commercial purposes other than for the manufacture or use thereof as a beverage. R.S., c. 196, s. 180.

SCHEDULE.

FORM A.

Forms of Notice and Petition for the Bringing of Part II into Force.

To the Honourable the Secretary of State of Canada:

Sir,—We, the undersigned electors of the County (or City) of , request you to take notice that we propose presenting the following petition to His Excellency the Governor General, namely:

To His Excellency the Governor General of Canada in Council.

The petition of the electors of the County (or City) of qualified and competent to vote at the election of a member of the House of Commons in the said County (or City), Respectfully shows, that your petitioners are desirous that Part II of the Canada Temperance Act should be in force and take effect in the said County (or City).

And that we desire that the votes of all the electors of the said County (or City) be taken for and against the adoption of the said petition.

Wherefore your petitioners humbly pray that Your Excellency will be pleased, by an order in council under section 110 of the said Act, to declare that Part II of the said Act shall be in force and take effect in the said County (or City).

And your petitioners will ever pray, etc.
R.S., c. 196, Sch., Form A.

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FORM R.S., 1952.
**FORM B.**

**Oath of the Returning Officer.**

I, the undersigned, A.B., returning officer under the *Canada Temperance Act*, for the County (or City) of , solemnly swear (or if he be one of the persons permitted by law to affirm in civil cases, solemnly affirm) that I will act faithfully in that capacity, without partiality, fear, favour or affection. So help me God.

(Signature) A.B.,

Returning Officer.

**Certificate of Returning Officer having taken Oath of Office.**

I, the undersigned, hereby certify that on the day of the month of , 19 , A.B., the returning officer, under the *Canada Temperance Act*, for the County (or City) of , took and subscribed before me the oath (or affirmation) of office, in such case required of a returning officer, by section 14 of the *Canada Temperance Act*.

In testimony whereof, I have delivered to him this certificate.

(Signature) C.D.,

Justice of the Peace.

R.S., c. 196, Sch., Form B.

**FORM C.**

**Commission of a Deputy Returning Officer.**

To G.H. (insert his addition and residence).

Know you, that in my capacity of returning officer, under the *Canada Temperance Act*, for the County (or City) of I have appointed and do hereby appoint you to be deputy returning officer for the polling district number , of the said County (or City) of , there to take the votes of the electors by ballot, according to law, at the polling station to be by you opened and kept for that purpose, and you are hereby authorized and required to open and hold the poll, under the said Act, for the said polling district, on the day of , at nine o'clock in the forenoon, at (here describe particularly the place in which the poll is to be held), and there to keep the said poll open during the hours prescribed by law, and to take, at the said

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said polling place, by ballot, in the manner by law provided, the votes of the electors voting at the said polling place, and after counting the votes given and performing the other duties required of you by law, to return to me forthwith the ballot box, sealed with your seal, and including the ballots, voters' list, and other documents required by law, together with this commission.

Given under my hand, at this day of , in the year 19 .

(Signature) A.B.,
Returning Officer.

R.S., c. 196, Sch., Form C.

FORM D.

Oath of Deputy Returning Officer.

I, the undersigned, G.H., appointed deputy returning officer for the polling district, No. of the County (or City) of , solemnly swear (or, being one of the persons permitted by law to affirm in civil cases, solemnly affirm) that I will act faithfully in my said capacity of deputy returning officer, without partiality, fear, favour or affection. So help me God.

(Signature) G.H.,
Deputy Returning Officer.

Certificate of a Deputy Returning Officer having taken the Oath of Office.

I, the undersigned, hereby certify that on the day of the month of , 19 , G.H., deputy returning officer for the polling district No. of the County (or City) of , took and subscribed the oath (or affirmation) of office, required in such case of a deputy returning officer, by section 18 of the Canada Temperance Act.

In testimony whereof, I have delivered to him this certificate under my hand.

(Signature) A.B.,
Returning Officer.
or C.D.,
Justice of the Peace.

R.S., c. 196, Sch., Form D.

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FORM

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Form E.

Form of Ballot Paper.

Voting on the petition to the Governor General for the bringing into force of Part II of the Canada Temperance Act.

For the Petition

X

Against the Petition

X

N.B.—The crosses are for illustration.

The dotted line will be a line of perforation for easily detaching the counterfoil. R.S., c. 196, Sch., Form E.

Form F.

Directions for the Guidance of Electors in Voting.

The voter will go into one of the compartments, and with a pencil there provided, place a cross thus, X, in the upper space if he votes for the adoption of the petition, and in the lower space if he votes against the adoption of the petition.

The voter will then fold the ballot, so as to show a portion of the back only, with the number and the initials of the deputy returning officer, and deliver it to the deputy returning officer, who will place it in the ballot box. The voter will then forthwith quit the polling station.

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If a voter inadvertently spoils a ballot paper, he can return it to the proper officer, who, on being satisfied of the fact, will give him another.

If the voter places on the ballot more than one mark, or places any mark on it by which he can afterwards be identified, his vote will be void, and will not be counted.

If the voter takes a ballot paper out of the polling station, or fraudulently puts any other paper into the ballot box than the ballot paper given him by the deputy returning officer, he will be subject to be punished by fine or by imprisonment for a term not exceeding six months, with or without hard labour. R.S., c. 196, Sch., Form F.

**FORM G.**

*Form of Declaration of Agent.*

I, the undersigned, E.F., solemnly declare that I am desirous of promoting (or opposing) the adoption of a petition to the Governor General for the bringing into force in the said County (or City) of Part II of the *Canada Temperance Act*

\[(Signature) \quad E. \, F.\]

Made and declared at this day of A.D. 19, before me.

C. D.,
Returning Officer.

R.S., c. 196, Sch., Form G.

**FORM H.**

*Form of Oath of Secrecy.*

I, the undersigned, E. F., agent for the electors of the County (or City) of , interested in promoting (or opposing) the adoption of a petition to the Governor General for the bringing into force in the said County (or City) of Part II of the *Canada Temperance Act*, solemnly swear (or if he be one of the persons permitted by law to affirm in civil cases, solemnly affirm, promise and declare) that I will keep secret the way in which any of the voters at the polling

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polling station in the polling district No. , marks his ballot in my presence, at this polling of votes for or against such petition. So help me God.

(Signature.) E. F.

Sworn (or affirmed) at this day of , A.D. 19 , before me.

A. B., Returning Officer. or C.D., Justice of the Peace.

R.S., c. 196, Sch., Form H.

FORM I.

Form of Voters' List.

<table>
<thead>
<tr>
<th>Number of the Voter</th>
<th>Names of the Voters</th>
<th>Their legal addition</th>
<th>Their place of residence</th>
<th>Tenants or occupants</th>
<th>Residence or other qualification</th>
<th>Objections</th>
<th>Sworn or affirmed</th>
<th>Voters refusing to be sworn or affirmed</th>
<th>Voters voting after others have voted in their names</th>
</tr>
</thead>
</table>

Note.—The qualification need not be inserted except where there are no provincial lists of voters. R.S., c. 196, Sch., Form I.

FORM J.

Oath of Identity by Voter receiving a Ballot Paper after Another has Voted in his Name.

I solemnly swear (or, if he be one of the persons permitted by law to affirm in civil cases, solemnly affirm), that I am A.B. of (as on the voters' list) whose name is entered on the voters' list now shown me. So help me God. R.S., c. 196, Sch., Form J.

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FORM K.

Oath of Messenger sent to collect the Ballot Boxes.

I, A. B., of , messenger appointed by C. D., returning officer for the County (or City) of , in the Province of , do solemnly swear that the several boxes, to the number of now delivered by me to the said returning officer, have been handed to me by the several deputy returning officers at the present polling of votes, in the said county, city, or by (here insert the names of the deputy returning officers who have delivered the said boxes), that they have not been opened by me, nor by any other person, and that they are in the same state as they were when they came into my possession. (If any change has taken place, the deponent shall vary his deposition by fully stating the circumstances.)

(Signature)       A. B.

Sworn (or affirmed) and subscribed before me, at this day of , in the year 19 .

(Signature)       X. Y.

Justice of the Peace.

or C.D.,

Returning Officer.

or G. H.,

Deputy Returning Officer.

R.S., c. 196, Sch., Form K.

FORM L.

Oath of the Deputy Returning Officer after the Closing of the Poll.

I, the undersigned, deputy returning officer for the polling district No. of the County (or City) of , do solemnly swear (or, if he be one of the persons permitted by law to affirm in civil cases, do solemnly affirm) that to the best of my knowledge and belief, the voters' list kept for the said polling district under my direction, has been so kept correctly, and that the total number of votes polled in the said list is , and that, to the best of my knowledge and belief it contains a true and exact record of the votes given at the polling station in the said polling district as the said votes were taken thereat, that I have faithfully counted the votes given for each interest, in the manner by law provided, and performed all duties required of me by law, and that the report, packets of ballot papers, 94 1485 and R.S., 1952.
and other documents required by law to be returned by me, to the returning officer, have been faithfully and truly prepared and placed within the ballot box, as this oath (or affirmation) will be to the end that the said ballot box being first carefully sealed with my seal, may be transmitted to the returning officer according to law.

(Signature)  G. H.,
Deputy Returning Officer.

Sworn before me at , in the county of , this day of , 19 .

(Signature)  X. Y.,
Justice of the Peace.

or A. B.,
Returning Officer.

R.S., c. 196, Sch., Form L.

FORM M.

Form of notice and petition for revocation of an Order in Council passed for bringing Part II of the Canada Temperance Act into force.

To the Honourable the Secretary of State of Canada.

Sir,—We, the undersigned electors of the County (or City) of request you to take notice that we propose presenting the following petition to His Excellency the Governor General of Canada in Council:

The petition of the electors of the County (or City) of qualified and competent to vote at the election of a member of the House of Commons in the said County (or City) respectfully shows that your petitioners are desirous that the Order in Council passed for bringing into force within the said County (or City), Part II of the Canada Temperance Act, should be revoked, wherefore your petitioners humbly pray that Your Excellency will be pleased by an Order in Council under section 116 of the Canada Temperance Act, to declare that the said Order in Council which brought into force and effect Part II of the said the Canada Temperance Act, in the said County (or City) shall no longer be in force.

And that we desire that the votes of the electors of the said County (or City) be taken for and against the revocation of the said Order in Council.

And your petitioners will ever pray, etc.

R.S., c. 196, Sch., Form M.

R.S., 1952.
Voting on the petition to the Governor General for the revocation of the Order in Council which brought into force Part II of the Canada Temperance Act in the County (or City) of

N.B.—The Crosses are for illustration.

(The dotted line will be a line of perforations for easily detaching the counterfoil.)

Counterfoil
FORM O.

Directions for Guidance of Electors in Voting.

The voter will go into one of the compartments, and with the pencil there provided place a cross thus X in the upper space if he votes against the Act and in the lower space if he votes for the Act.

The voter will then fold the ballot so as to show a portion of the back only with the number and initials of the deputy returning officer and deliver it to the deputy returning officer, who will place it in the ballot box. The voter will then, forthwith, quit the polling station.

If a voter inadvertently spoils a ballot paper he can return it to the proper officer who, on being satisfied of the fact, will give him another.

If the voter places on the ballot paper more than one mark, or places any marks on it by which he can afterwards be identified, his vote will be void and will not be counted.

If the voter takes a ballot paper out of the polling station, or fraudulently puts any other paper into the ballot box than the ballot paper given him by the deputy returning officer, he will be subject to be punished by fine or by imprisonment for a term not exceeding six months, with or without hard labour.  R.S., c. 196, Sch., Form O.

FORM P.

General Form of Information.

CANADA,
Province of
District (or County, or as the case may be) of
To wit:

The information of A.B., of the Collector of Customs (or as the case may be), laid before me, C.D., police magistrate (or as the case may be) in and for the City of (or one of Her Majesty's justices of the peace in and for the of ), this day of A.D. 19 .

The said informant says he is informed and believes that X.Y., on or about the day of A.D. 19 , at the of , in the of , unlawfully did sell intoxicating liquor contrary to the provisions R.S., 1952.
provisions of Part II of the Canada Temperance Act then in force in the said County (or City, as the case may be).

N.B.—For an information for a second or third offence add the appropriate clauses from Forms U and V.

Laid and signed before me, the day and year and at the place first above mentioned.

C.D.,
P.M. or J.P.

Forms for Describing Offences.

2. Unlawfully keeping intoxicating liquor for sale:
   “That X.Y., on at unlawfully did keep intoxicating liquor for sale, contrary to the provisions of Part II of the Canada Temperance Act then in force in the said County (or City, as the case may be).”

3. Unlawful sale by a distiller or brewer in small quantities:
   “That X.Y., being a licensed distiller (or brewer) having his distillery (or brewery) within the County (or City, or as the case may be) of , on , at unlawfully did sell whiskey (or other liquor manufactured in his distillery) in a quantity of less than ten gallons (or ale or beer in a quantity of less than eight gallons) at one time (or unlawfully did sell whiskey to be removed and taken away in quantities of less than ten gallons, or unlawfully did sell beer to be removed and taken away in quantities of less than eight gallons), contrary to, etc.” (as in 2.)

4. Unlawful sale of a vine-growing company in small quantities:
   “That the company, being an incorporated company authorized by law to carry on the business of cultivating and growing vines, and of making and selling wine and other liquors produced from grapes, having their manufactory within the County (or City) of , on , at unlawfully did sell intoxicating liquor in a quantity of less than ten gallons at one time (or unlawfully did sell intoxicating liquor to be removed and taken away in quantities of less than ten gallons at one time) contrary to, etc.” (as in 2.)

5. R.S., 1952.
5. Unlawful sale by a manufacturer of native wines:

“That X. Y., being a manufacturer of pure native wines made from grapes grown and produced by him in the Dominion of Canada, and being duly licensed to sell the same, on , at , unlawfully did sell such wines in a quantity of less than ten gallons (or unlawfully did sell such wine for sacramental or medicinal purposes in a quantity of less than one gallon) contrary to, etc.” (as in 2.)

6. Unlawful sale by a wholesale merchant in small quantities:

“That X. Y., having a licence to sell intoxicating liquor by wholesale, on , at , unlawfully did sell intoxicating liquor in a quantity of less than ten gallons (or unlawfully did sell intoxicating liquor to be removed and taken away in quantities of less than ten gallons at one time) contrary to, etc.” (as in 2.)

7. Physician unlawfully giving certificate:

“That X. Y., being a legally qualified physician, on , at , unlawfully did give a certificate to obtain intoxicating liquor for other than strictly medicinal purposes, contrary to, etc.” (as in 2.)

8. Tampering with a witness:

“That X. Y., on a certain prosecution under the Canada Temperance Act, on , at , unlawfully did tamper with O. P., a witness in such prosecution, before (or after) he was summoned (or appeared) as a witness in such case (or by an offer of money, or by threat or otherwise) unlawfully did induce (or attempt to induce) such witness to absent himself (or herself), (or to swear falsely) contrary to, etc.” (as in 2.)

9. Compromising or compounding a prosecution:

“That X. Y., having violated a provision of the Canada Temperance Act, on , at , unlawfully did compromise (or compound or settle or offer or attempt to compromise, compound or settle) the offence with E. F., with the view of preventing any complaint being made in respect thereof (or with the view of getting rid of, or of stopping, or of having the complaint made in respect thereof, dismissed) (as the case may be) contrary to the provisions of the Canada Temperance Act.”

10. Being a party to compromise a prosecution:

“That X. Y., on , at , unlawfully was concerned in (or party to) a compromise (or a composition or a settlement) of an offence committed by O. P., against a provision of the Canada Temperance Act.”

R.S., c. 196, Sch., Form P.

R.S., 1952. 1490 Form
FORM Q.

Information to obtain a search warrant.

CANADA,
Province of
District (or County, or as the case may be) of

The information of K. L., of , in the said District (or County, or as the case may be) of , (yeoman) taken this day of , in the year of Our Lord , before me W. S., Esquire, one of Her Majesty's justices of the peace in and for the said District (or County, or as the case may be) of , who saith that he hath just and reasonable cause to suspect and doth suspect that intoxicating liquor is kept for sale (or is stored or is warehoused or is kept for delivery) in violation of Part II of the Canada Temperance Act, in the (dwelling-house, etc.) of P. Q. of in the said District (or County or as the case may be) (here add the cause of suspicion).

Wherefore he prayeth that a search warrant may be granted him to search the (dwelling-house, etc.) of the said P. Q. as aforesaid for the said intoxicating liquor.

Sworn (or affirmed) on the day and year first above mentioned at in the said District (or County, or as the case may be) of before me.

K.L. (Signature) W. S.
A justice of the peace in and for the said

R.S., c. 196, Sch., Form Q.

FORM R.

FORM OF SEARCH WARRANT.

CANADA,
Province of
District (or County, or as the case may be) of

To all or any of the constables or other peace officers in the district (or County, or as the case may be) of

Whereas

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Whereas K. L. of in the said District (or County, or as the case may be) of (yeoman) hath this day made oath before the undersigned one of Her Majesty's justices of the peace in and for the said District (or County, or as the case may be) of that he hath just and reasonable cause to suspect and doth suspect that intoxicating liquor is kept for sale (or is stored or is warehoused or is kept for delivery) in violation of Part II of the Canada Temperance Act, in the (dwelling-house, etc.) of one P. Q. of in the said District (or County, or as the case may be) of These are therefore, in the name of Our Sovereign the Queen, to authorize and require you, and each and every of you, with necessary and proper assistance, to enter into the said (dwelling-house, etc.) of the said P.Q. and there diligently search for the said intoxicating liquor; and if the same, or any part thereof, shall be found upon such search, that you bring the intoxicating liquor so found, and also all barrels, cases, boxes, packages, and other receptacles of any kind whatever containing the same before me to be disposed of and dealt with according to law.

Given under my hand and seal at in the said District (or County, or united Counties, or as the case may be) of this day of in the year of Our Lord

[Seal]  

W. S.  

A justice of the peace in and for the said

R.S., c. 196, Sch., Form R.

FORM S.

Summons to Witness.

CANADA,
Province of
District (or County, or as the case may be) of To wit:

To J. K., of the of , in the of

Whereas information has been laid before me, C. D., one of Her Majesty's justices of the peace, in and for the of , (or police magistrate for the city of ), that X. Y., being a druggist, on the of , A.D. 19 , at the of , in the of , unlawfully did sell intoxicating liquor contrary to the provisions of Part II of the Canada Temperance Act (or as the case may

R.S., 1952.
may be) and it has been made to appear to me that you
are likely to give material evidence on behalf of the prose-
cution in this matter:

These are to require you, under pain of imprisonment
in the common gaol, personally to be and appear on
the day of , A.D., 19 ,
at o'clock in the (fore)noon, at the ,
in the , before me or such justice
or justices of the peace as may then be there, to testify
what you shall know in the premises, and also to bring
with you, and there and then to produce all and every
invoices, day-books, cash-books, or ledgers and receipts,
promissory notes or other security relating to the purchase
or sale of liquor by the said X. Y., and all other books and
papers, accounts, deeds and other documents in your pos-
session, custody or control, relating to any matter con-
nect ed with the said prosecution.

Given under my hand and seal, this day of
A.D. 19 , at the of in
the of
C.D.,
J.P. (L.S.)
R.S., c. 196, Sch., Form S.

FORM T.

Form of Conviction for first offence.

CANADA,
Province of
District (or County, or as the
case may be) of
To wit:

Be it remembered that on the day of ,
A.D. 19 , at the of , in the
of , X. Y., is convicted before me,
C.D., police magistrate in and for the city of
(or before us, E.F., and G.H., two of Her Majesty's juis-
tices of the peace, in and for the ), of having
unlawfully sold intoxicating liquor on the day of
, A.D. 19 , at the of
in the in his premises, (or of having un-
lawfully kept intoxicating liquor for sale, or as the case
may be), contrary to the provisions of Part II of the Can-
da Temperance Act, then in force in the said
A.B., being the informant; and I (or we) adjudge the said
X.Y., for his said offence, to forfeit and pay the sum of
fifty dollars, to be paid and applied according to law, and
also
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also to pay the said A.B., the sum of dollars for his costs in this behalf, and if the said several sums be not paid forthwith* I (or we) order the said sums to be levied by distress and sale of the goods and chattels of the said X.Y., and in default of sufficient distress in that behalf* [or where the issuing of a distress warrant would be ruinous to the defendant and his family, or it appears that he has no goods whereon to levy a distress, then instead of the words between the asterisks** say—"inasmuch as it has now been made to appear to me (or us) that the issuing of a warrant of distress in this behalf would be ruinous to said X.Y., and his family," or "that the said X.Y. has no goods or chattels whereon to levy the said several sums by distress,"] I (or we) adjudge the said X.Y., to be imprisoned in the common gaol for the of in the said and there to be kept for the space of , unless the said sums and the costs and charges of the commitment and of the conveying of the said X.Y., to the said common gaol, shall be sooner paid.

Given under my hand and seal (or our hands and seals) the day and year first above mentioned, at the of in the aforesaid.

C.D., (L.S.)

Police Magistrate.

or E.F., (L.S.)

J.P.

G.H., (L.S.)

J.P.

R.S., c. 196, Sch., Form T.

**FORM U.**

Form of Conviction for a second offence.

CANADA,

Province of

District (or County, or as the case may be) of To wit:

Be it remembered that on the day of , A.D. 19 , at the of , in the of , X.Y. is convicted before me, C.D., police magistrate in and for the City of (or before us, E.F. and G.H., two of Her Majesty's justices of the peace, in and for the ), of having unlawfully sold intoxicating liquor on the day of , A.D. 19 , at the of , in the , in his premises, (or of having unlawfully kept intoxicating liquor

R.S., 1952.
liquor for sale, as the case may be) contrary to the provisions of Part II of the Canada Temperance Act, then in force in the said A.B. being the informant, and it appearing to me (or us) that the said X.Y. was previously, to wit, on the day of A.D. 19, at the of before, etc., duly convicted of having unlawfully sold intoxicating liquor contrary to the provisions of Part II of the Canada Temperance Act then in force, in the said on the day of A.D. 19, at the of 

I [or we] adjudge the offence of the said X.Y., hereinbefore first mentioned, to be his second offence against the Canada Temperance Act, then in force in the said, and I (or we) adjudge the said X.Y., for his second offence, to forfeit and pay the sum of one hundred dollars, to be paid and applied according to law, and also to pay to the said A.B. the sum of dollars for his costs in this behalf; and if the said several sums be not paid forthwith, then* I (or we) order the said sums to be levied by distress and sale of the goods and chattels of the said X.Y., and in default of sufficient distress in that behalf,* [or where the issuing of a distress warrant would be ruinous to the defendant and his family, or it appears that he has no goods whereon to levy a distress, then instead of the words between the asterisks** say—"inasmuch as it has now been made to appear to me (or us) that the issuing of a warrant of distress in this behalf would be ruinous to the said X.Y. and his family," or "that the said X.Y. has no goods or chattels whereon to levy the said several sums by distress,"] I (or we) adjudge the said X.Y. to be imprisoned in the common gaol for the of , at the in the said , and there to be kept for the space of , unless the said sums and the costs and charges of the commitment and of the conveying of the said X.Y. to the said common gaol, shall be sooner paid.

Given under my hand and seal (or our hands and seals) the day and year first above mentioned, at the of in the aforesaid.

C.D., (L.S.)
Police Magistrate.

or E.F., (L.S.)

J.P.

G.H., (L.S.)

J.P.

R.S., c. 196, Sch., Form U.

1495 FORM

R.S., 1952.
Form of Conviction for a third offence.

CANADA,
Province of
District (or County, or as the case may be) of

To wit:

Be it remembered that on the day of A.D. 19 , in the

X.Y. is convicted before the undersigned, C.D., police magistrate in and for the City of , in the said

(or E. F. and G.H., two of Her Majesty's justices of the peace in and for the said ), for that he, the said X.Y., on the
day of , A.D. 19 , at the City of (or of ) in the said (as the case may be) of having unlawfully sold intoxicating liquor (or of having unlawfully kept intoxicating liquor for sale, or as the case may be) contrary to the provisions of Part II of the Canada Temperance Act, then in force in the said . And it also appearing to me (or us) that the said X.Y. was previously, to wit, on the day of , A.D. 19 , at the of , before, etc., duly convicted of having unlawfully sold intoxicating liquor contrary to the provisions of Part II of the Canada Temperance Act, then in force in the said , on the day of , A.D. 19 , at the , of . And it also appearing to me (or us) that the said X.Y. was previously, to wit, on the day of , A.D. 19 , at the of , before, etc., (see above) again duly convicted of having unlawfully sold intoxicating liquor contrary to the provisions of Part II of the Canada Temperance Act, then in force in the said on the day of , A.D. 19 , at the (or as the case may be).

I (or we) adjudge the offence of the said X.Y. herein-before firstly mentioned, to be his third offence against the Canada Temperance Act, then in force in the said (A.B. being the informant), and I (or we) adjudge the said X.Y. for his said third offence to be imprisoned in the common

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common gaol of the said , in the said , there to be kept for the space of calendar months (or as the case may be) with (or without) hard labour.

Given under my hand and seal (or our hands and seals) the day and year above mentioned, at the in the aforesaid.

C.D., (L.S.)
Police Magistrate.

or E.F., (L.S.)

J.P.

G.H., (L.S.)

J.P.

R.S., c. 196, Sch., Form V.

FORM W.

Warrant of Commitment for first offence where penalty is imposed.

CANADA,
Province of
District (or County, or as the case may be) of To Wit:

To all or any of the constables and other peace officers in the and to the keeper of the common gaol of the said at , in the of :

Whereas X.Y., late of the , in the said , was this day convicted before the undersigned C.D., police magistrate in and for the city of (or E.F., and G.H., two of Her Majesty’s justices of the peace in and for the of ), (or of , or as the case may be), for that he, the said X.Y., on at unlawfully did sell intoxicating liquor (state offence as in the conviction), contrary to the provisions of Part II of the Canada Temperance Act, then in force in the said (A.B. being the informant), and it was thereby adjudged that the said X.Y., for his said offence should forfeit and pay the sum of (as in the conviction), and should pay the said A.B. the sum of for his costs in that behalf;

And it was thereby ordered that if the said several sums were not paid (forthwith) the same should be levied by distress and sale of the goods and chattels of the said X.Y., and it was thereby also adjudged that the said X.Y., in default of sufficient distress, should be imprisoned in the common gaol of the said county, at , in the said 1497 said

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said county of

unlessthe said several sums and all costs and charges of
the said distress and of the commitment and of the con-
veying of the said X.Y. to the said common gaol were
sooner paid;

And whereas the said X.Y. has not paid the said several
sums, or any part thereof, although the time for payment
thereof has elapsed;

[If a distress warrant issued and was returned “no goods,”
or “not sufficient goods” say] and whereas afterwards on
the day of , A.D. 19 , I, the said police magis-
trate (or we, the said justices) issued a warrant to the said
constables or peace officers, or any of them, to levy the said
several sums of and by distress and sale of
the goods and chattels of the said X.Y.;

And whereas it appears to me (or us), as well by the
return of the said warrant of distress by the constable who
had the execution of the same as otherwise, that the said
constable has made diligent search for the goods and chat-
tels of the said X.Y., but that no sufficient distress where-
on to levy the said sums could be found;

[Or where the issuing of a distress warrant would be
ruinous to the defendant and his family, or if it appears
that he has no goods whereon to levy a distress then,
instead of the foregoing recitals of the issue and return
of the distress warrant etc., say—

And whereas it has been made to appear to me (or us),
that the issuing of a warrant of distress in this behalf would
be ruinous to the said X.Y. and his family, or that the
said X.Y. has no goods or chattels whereon to levy the said
sums by distress as the case may be;]

These are therefore to command you, the said constables
or peace officers, or any of you, to take the said X.Y., and
him safely convey to the common gaol aforesaid at ,
in the of and there deliver him to the said
keeper thereof, together with this precept.

And I (or we) do hereby command you the said keeper
of the said common gaol to receive the said X.Y. into your
custody in the said common gaol, there to imprison him and
keep him for the space of unless the said several sums
and all the costs and charges of the said distress amounting
to the sum of , and of the commitment and of the con-
veying

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vveying of the said X.Y. to the said common gaol, shall be sooner paid unto you, the said keeper, and for so doing this shall be your sufficient warrant.

Given under my hand and seal (or our hands and seals), this __ day of __, A.D. 19__, at __ in the said __

C.D., (L.S.)
Police Magistrate.

or E.F., (L.S.)
J.P.

G.H., (L.S.)
J.P.

R.S., c. 196, Sch., Form W.

FORM X.

Warrant of commitment for third offence, where punishment is by imprisonment only.

CANADA,
Province of
District (or County, or as the case may be) of __

To wit:

To all or any of the constables or other peace officers in the of __, and to the keeper of the common gaol of the said __ at __, in the of __

Whereas X.Y., late of the of __, in the said __ was on this day convicted before the undersigned C.D. (or E.F. and G.H., &c., as in preceding form) for that he the said X.Y., on __ at __ (state offence, with previous convictions, as set forth in the conviction for the third offence, or as the case may be, and then proceed thus): and it is hereby adjudged that the offence of the said X.Y., hereinbefore firstly mentioned, was his third offence against Part II of the Canada Temperance Act, then in force in the said __ (A.B. being the informant); And it was thereby further adjudged that the said X.Y., for his said third offence, should be imprisoned in the common gaol of the said __ at __ in the said __, and there to be kept at (or without) hard labour for the space of calendar months:

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These

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These are therefore to command you, the said constables, or any one of you, to take the said X.Y., and him safely convey to the said common gaol at , aforesaid, and there deliver him to the keeper thereof, with this precept. And I (or we) do hereby command you, the said keeper of the said common gaol, to receive the said X.Y., into your custody in the said common gaol, there to imprison him and to keep him at (or without) hard labour for the space of calendar months.

Given under my hand and seal (or our hands and seals), this day of , A.D. 19 , at , in the said of

C.D., (L.S.)
Police Magistrate.

or E.F., (L.S.)
J.P.

G.H., (L.S.)
J.P.

R.S., c. 196, Sch., Form X.

FORM Y.

Form of declaration of forfeiture and of order to destroy liquor seized.

If in the conviction, after adjudging penalty or imprisonment, proceed thus:

And I (or we) declare the said intoxicating liquor and vessels in which the same is kept, to wit, (two barrels) containing beer, three jars containing whiskey, two bottles containing gin, four keys containing lager beer, and five bottles containing native wine (or as the case may be), to be forfeited to Her Majesty, and I (or we) do hereby order and direct that the said liquor and vessels be destroyed by , the constable or peace officer who executed the search warrant under which the same was found or in whose custody the same was placed.

Given under my hand and seal, the day and year first above mentioned, at &c.

If by separate subsequent order,

CANADA,
Province of
District (or County, or as the case may be) of

To wit:

We, E.F. and G.H., two of Her Majesty's justices of the peace for the of (or C.D., police magistrate

R.S., 1952.
trate of the City of ,) having on the day of , 19 , at the of in the said duly convicted X.Y. of having unlawfully kept intoxicating liquor for sale, contrary to the provisions of Part II of the Canada Temperance Act, then in force in the said (or as the case may be), do hereby declare the said liquor and the vessels in which the same is kept, to wit—(describe the same as above), to be forfeited to Her Majesty, and we (or I) do hereby order and direct that J.P.W., licence inspector of the of the said , do forthwith destroy the said liquor and vessels.

Given under our hands and seals (or my hand and seal) this day of , at the of , in the said

E.F., (L.S.)
J.P.
G.H., (L.S.)
J.P.

or

C.D., (L.S.)
Police Magistrate.

R.S., c. 196, Sch., Form Y.

FORM Z.

In the matter of the vote for bringing the Canada Temperance Act into force in the (City or County of .)

Notice is hereby given that of one of the voters entitled to vote under the said Act in the said (City or County) proposes to take legal proceedings in the (here state briefly the nature of the proposed proceedings and the name of the court in which they are to be taken).

Any person who desires to oppose such proceedings may file an appearance in the said court and if no person files such appearance the said will proceed before said court ex parte.

Dated at this day of A.D. 19 .

R.S., c. 196, Sch., Form Z.

1501

FORM

R.S., 1952.
FORM AA.

In the Court

In the matter of the vote for bringing the Canada Temperance Act into force in the (City or County of .)

I of desire to oppose the legal proceedings proposed to be taken in this Honourable Court by for the purpose (here describe nature of proposed proceedings as set out in the published notice).

Any papers or documents may be served upon me by leaving the same at

Dated at this day of A.D. 19 .

R.S., c. 196, Sch., Form AA.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN’S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952
CHAPTER 31.

An Act respecting Canadian and British Insurance Companies.

WHEREAS it is desirable to define the status and powers of insurance companies incorporated by the Parliament of Canada, and by the Legislature of the late Province of Canada, and to prescribe the limitations to be placed on the exercise of such powers; and

WHEREAS it is desirable to provide for the registration of such companies and of British insurance companies which may desire to carry on the business of insurance in Canada, and for the voluntary registration of provincial companies; and

WHEREAS the said companies incorporated by the Parliament of Canada and by the Legislature of the late Province of Canada, carry on business in more than one Province of Canada and many of them carry on business in Great Britain, the other Dominions and foreign countries; and

WHEREAS the said British insurance companies, when permitted to carry on business in Canada, carry on business in more than one province; and

WHEREAS the insurance business transacted within and outside of Canada by companies incorporated by the Parliament of Canada, and by the Legislature of the late Province of Canada, and within Canada by British insurance companies, constitutes an important factor in the international and interprovincial trade and commercial relations of Canada; and

WHEREAS it is contrary to the public interest that insurance companies which are unable to discharge their liabilities to policyholders in Canada as they become due, or are otherwise insolvent, should be permitted to carry on the business of insurance in Canada; and

WHEREAS it is desirable to provide by a system of returns and inspection against such companies engaging in, or continuing

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continuing to carry on, business in Canada while unable
to discharge their liabilities to such policyholders as they
become due or while otherwise insolvent, and to declare
the conditions upon which such companies shall be deemed
to be insolvent and be subject to be wound up under
the provisions of the Winding-up Act. 1932, c. 46, Preamble; 1934, c. 27, s. 1;

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

SHORT TITLE.

1. This Act may be cited as the Canadian and British Insurance Companies Act. 1932, c. 46, s. 1.

INTERPRETATION.

2. (1) In this Act,

(a) “agent” means an acknowledged agent or other
person who in any manner with the authority of the
company aids in transacting the insurance business of
the company, and includes an insurance broker;

(b) “British company” means any corporation incorpor-
ated under the laws of the United Kingdom of Great
Britain and Northern Ireland or any British Dominion
or possession other than Canada, Newfoundland or a
province of Canada, for the purpose of carrying on the
business of insurance;

(c) “business of insurance” means the making of any
contract of insurance, and includes any act or acts of
inducement to enter into such a contract, and any act
or acts relating to the performance thereof, or the
rendering of any service in connection therewith;

(d) “company” means any corporation incorporated
under the laws of Canada or of the late Province of
Canada, for the purpose of carrying on the business of
insurance, and includes “fraternal benefit society” as
defined by this Act;

(e) “Department” means the Department of Insur-
ance constituted by the Department of Insurance Act;

(f) “fraternal benefit society” means a corporation
having representative form of government, and incor-
porated under the laws of Canada for fraternal, benevo-
lent or religious purposes among which purposes is
the insuring of the members, or the dependent children
of the members thereof, exclusively, against accident,
sickness

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sickness, disability or death, and includes a corporation incorporated, as aforesaid, on the mutual plan for the purpose of so insuring the members, or the dependent children of the members, of such a corporation exclusively;

(g) "Minister" means the Minister of Finance; "Minister."

(h) "officer" includes the manager, secretary, treasurer, "Officer." actuary and any other person designated as "officer" by the by-laws of the company;

(i) "policy" means any written contract of insurance "Policy." whether contained in one or more documents, and in the case of insurance in a fraternal benefit society, any contract of insurance whether evidenced by a written document or not and any certificate of membership relating in any way to insurance, and includes any annuity contract;

(j) "policyholder in Canada" means the legal holder "Policy in holder in Canada." for the time being of a "policy in Canada";

(k) "policy in Canada", as regards life insurance, means "Policy in Canada." a policy issued or effected by a company registered under this Act upon the life of a person resident in Canada or Newfoundland at the time the policy was issued or effected; and, as regards fire insurance, means a policy issued or effected by such a company upon property within Canada or Newfoundland; and, as regards any other class of insurance, means a policy issued or effected by such a company where the risks covered by the policy were ordinarily within Canada or Newfoundland at the time the policy was issued or effected;

(l) "provincial company" means a company incorporated under the laws of any province of Canada, of Newfoundland or of any former province of British North America now forming part of Canada other than the late Province of Canada for the purpose of carrying on the business of insurance;

(m) "secretary" includes the officer by whom the usual duties of a secretary are performed;

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

(2) The Governor in Council may on the recommenda- Regulations. tion of the Minister make regulations determining and defining, for the purposes of this Act, and of any certificate of registry granted thereunder, what shall be deemed to be R.S., 1952.
be a distinct class of insurance, and the nature of each such class of insurance. 1932, c. 46, s. 2; 1949, c. 6, s. 28; 1950, c. 28, s. 1.

PART I.

APPLICATION.

3. (1) Except as hereinafter otherwise provided, the provisions of Part II apply to every company incorporated by a special Act of the Parliament of Canada after the 4th day of May, 1910.

(2) The provisions of Part II, other than the provisions of section 5, also apply to every company incorporated by a special Act of the said Parliament on or before the said date, but not licensed by the Minister on or before the said date, and in any respect in which the provisions of said Part II are inconsistent with the provisions of the special Act so passed on or before the said date, the provisions of Part II prevail.

(3) Except as hereinafter otherwise provided, sections 26, 41, 42, 43, 44, 45, 46 and Parts III to VII apply to every company irrespective of the date of incorporation. 1934, c. 27, s. 3; 1936, c. 18, s. 1; 1950, c. 28, s. 2.

4. (1) Every company incorporated by Act in the form set forth in the First Schedule is invested with all the powers, privileges and immunities and is subject to all the liabilities and provisions set forth in this Act, applicable thereto.

(2) Unless otherwise therein provided, every special Act heretofore or hereafter passed by the Parliament of Canada incorporating any company, and all Acts amending it shall expire and cease to be in force, except for the sole purpose of winding up such company's affairs, at the expiration of two years from the passing thereof, unless within such two years the company thereby incorporated is registered and obtains a certificate of registry under the provisions of this Act.

(3) Where in any Act of incorporation of a company or in any Act amending the same, the provisions of any general Act of the Parliament of Canada relating to insurance companies or of any amendments thereto are in whole or in part rendered applicable to the company, the corresponding or analogous provisions of this Act and of any amendments thereto shall be read in substitution therefor and the said Act of incorporation and any amendments thereto shall be construed accordingly. 1932, c. 46, s. 4.

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5. (1) Every special Act of the Parliament of Canada passed after the 4th day of May, 1910, for the incorporation of a company in the form in the First Schedule, or in that form varied as such special Act provides, shall be read as if it contained the provisions hereafter in this section set forth and shall be construed having regard thereto, and this subsection shall be read, construed and given the same effect as if it had been enacted and had come into force on the said 4th day of May, 1910.

(2) The persons named as provisional directors in the special Act shall be the provisional directors of the company, a majority of whom shall be a quorum for the transaction of business; they shall remain in office until replaced by directors duly elected in their stead, and they may forthwith open stock books, procure subscriptions of stock for the undertaking, make calls on stock subscribed and secure payments thereon; they shall deposit in a chartered bank in Canada all moneys received by them on account of stock subscribed or otherwise received on account of the company and may withdraw the same for the purposes of the company only and may do generally what is necessary to organize the company.

(3) The directors may establish local advisory boards or agencies either within Canada or elsewhere at such times and in such manner as they deem expedient.

(4) The capital stock of the company shall be divided into shares of one hundred dollars each, or if the special Act so provides, into shares of five dollars each or any multiple thereof, but not exceeding one hundred dollars each.

(5) The directors may, after the whole authorized capital stock of the company has been subscribed and fifty per cent paid thereon in cash, increase the capital stock from time to time to an amount not exceeding the sum named for that purpose in the special Act; but the stock shall not be increased until a resolution of the board of directors authorizing such increase has been first submitted to and confirmed by two-thirds in value of the shareholders present or represented by proxy at a special general meeting of the members of the company duly called for that purpose.

(6) As soon as the amount for that purpose mentioned in the special Act has been subscribed and ten per cent of the said amount has been paid into some chartered bank in R.S., 1952.
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in Canada the provisional directors shall call a general meeting of the shareholders at some place to be named in the municipality where the head office of the company is situated; at which meeting the shareholders present or represented by proxy who have paid not less than ten per cent on the amount of shares subscribed for by them shall elect the shareholders' directors in the case of a life company, and the ordinary directors in the case of a company other than a life company, as set forth in section 6.

(7) The shares of the capital stock subscribed for shall be paid by such instalments and at such times and places as the directors appoint; the first instalment shall not exceed twenty-five per cent and no subsequent instalment shall exceed ten per cent, and not less than thirty days' notice of any call shall be given.

(8) The company shall not commence business until at least the amount of stock mentioned for that purpose in the special Act has been subscribed for nor until at least the sum named for that purpose in the said special Act has been paid in cash into the funds of the company to be appropriated only for the purposes of the company under the said special Act; but stock upon which less than ten per cent has been paid in cash by the subscriber shall not be reckoned as part of the stock mentioned in the special Act as necessary to be subscribed, nor shall any sum paid by any shareholder upon the shares subscribed for by him that is less than ten per cent of the amount subscribed for by such shareholder be reckoned as part of the sum required to be paid thereon as in such special Act provided.

(9) A general meeting of the company shall be called at its head office once in each year after the organization of the company and the commencement of business, and at such meeting a statement of the affairs of the company shall be submitted, and special general or extraordinary meetings may at any time be called by any three of the directors or by requisition of any twenty-five shareholders, specifying in the notice the object of the meeting.

(10) The company may cause itself to be reinsured against any risk undertaken by it, and may reinsure any other company carrying on the same class of business against any risk undertaken by such other company. 1932, c. 46, s. 5; 1936, c. 18, s. 2.

6. (1) In this section the expression "life company" means a company authorized to transact the business of life insurance.

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(2) In the case of a company operating on the mutual plan and not having a capital stock, the directors shall be elected by the members of the company entitled to vote; in the case of a life company having a capital stock there shall be directors elected by the shareholders, hereinafter referred to as "shareholders' directors" and directors elected by the participating policyholders, if any, hereinafter referred to as "policyholders' directors"; and in the case of any other company there shall be directors elected by the shareholders, hereinafter referred to as "ordinary directors" and if the Act of incorporation of the company so provides, there may be directors elected by the policyholders or by designated classes of the policyholders.

(3) No person is eligible to be elected, or to be, an ordinary director or a shareholders' director unless he holds in his own name and for his own use and absolutely in his own right shares in the capital stock of the company either to the amount of at least two thousand five hundred dollars or on which at least one thousand dollars has been paid as capital or credited as capital and, in either case, has paid in cash all calls due thereon and all liabilities incurred by him to the company; and a majority of the ordinary directors or of the shareholders' directors, as the case may be, of a company shall at all times be Canadian citizens resident in Canada.

(4) In the case of a company other than a life company, there shall be elected at the first annual meeting and at each subsequent annual meeting a board of not less than nine nor more than twenty-one directors, who hold office for one year but are eligible for re-election.

(5) In the case of a life company having a capital stock,

(a) there shall be elected at the first and second annual meetings not less than five nor more than nine shareholders' directors, who hold office for one year but are eligible for re-election; and every such company shall, by by-law passed not less than three months prior to the holding of its third annual meeting after the granting of a certificate of registry to it under this Act, determine the number of shareholders' directors, and if the company has participating policyholders, the number of policyholders' directors, to be elected at that and at subsequent annual meetings until otherwise changed by by-law;

(b) at any annual meeting after the third the company may by by-law change, or authorize the board of directors to change from time to time, the number of directors.

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Participating policy holder a member.

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directors, but the board of directors shall at all times consist of not less than nine nor more than twenty-one directors and if the company has participating policyholders, the number of policyholders' directors shall at all times be at least one-third of the total number of directors, and in the event of any increase in the number of directors having been made by the directors the vacancy or vacancies in the board thereby created may be filled by the directors from among the qualified shareholders or policyholders, as the case may be, to hold office until the next annual meeting;

(c) the company may by by-law provide that all of the directors of each class shall be elected for one, two or three years, and if the by-law provides for a term of two or of three years it may also provide that the term of office of each director shall be for the whole of that term, or that, as nearly as may be, one-half the directors shall retire each year if the term is two years, and, as nearly as may be, one-third of the directors shall retire each year if the term is three years; but a director who has completed his term of office is eligible for re-election;

(d) every person who has contracted with the company for a participating policy, and who holds such a policy upon which no premiums are due, shall be a member of the company and be entitled to attend and vote at all general meetings of the company, but unless he is also a shareholder he is not entitled to vote for the election of shareholders' directors and in the case of liquidation of the company, he is not entitled to share in the distribution of the assets except as a policyholder, or liable to be placed on the list of contributories;

(e) every such member who holds a participating policy or policies of the company for four thousand dollars or more of insurance, exclusive of bonus additions, upon which no premiums are due, who is not a shareholder, and who has paid premiums on such policy or policies for at least three full years, is eligible for election as a policyholders' director; and for the purpose of this paragraph a participating policy providing for an annuity shall be deemed to be a participating policy of insurance in the ratio of one hundred dollars of annuity per annum to one thousand dollars of insurance and pro rata for larger or smaller amounts; and

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(f) the policyholders' directors shall meet with the shareholders' directors and shall have a vote on all business matters.

(6) A mutual life company may by by-law provide that all of the directors of the company shall be elected for a term of one, two or three years, and if the by-law provides for a term of two or of three years it may also provide that the term of office of each director shall be for the whole of that term, or that, as nearly as may be, one-half the directors shall retire each year if the term is two years, and, as nearly as may be, one-third of the directors shall retire each year if the term is three years; but a director who has completed his term of office is eligible for re-election.

(7) A company shall have a fixed time in each year for its annual meeting and due notice of such time shall be given at least fifteen days before in two or more daily newspapers published at or near the head office of the company, and if the company is a life company, such time shall be printed in prominent type on each premium notice or on each premium receipt issued by the company.

(8) In the case of a company having either ordinary directors or shareholders' directors, each shareholder who has paid in cash all calls due upon his shares and all liability incurred by him to the company is entitled to attend and vote at all general meetings of the company in person or by proxy and has one vote for each share held by him; every such proxy shall himself be a shareholder and entitled to vote, and the instrument of proxy is not valid unless executed within three months of the date of the meeting at which it is to be used, nor unless filed with the secretary of the company at least ten days before such meeting, and shall be used only at such meeting or any adjournment thereof, and may be revoked at any time prior to such meetings.

(9) The manager of a company may be a director, but no agent or paid officer, other than the manager, is eligible to be elected, or to be, a director; and in this subsection the words "paid officer" do not include the chairman of the board of directors or the president and vice-president, or the president and first vice-president if there is more than one vice-president, elected under the provisions of subsection (12).

(10) The election of directors shall be by ballot.

(11) At the annual meeting of a company, in the case of a company having shareholders, a shareholder shall not vote.

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vote for more than the number of ordinary directors or of shareholders' directors, as the case may be, to be elected; in the case of a company having policyholders' directors, a member of the company being a policyholder shall not vote for more than the number of policyholders' directors to be elected; and in the case of a mutual company a member shall not vote for more than the number of directors to be elected.

(12) The directors from among themselves shall elect a president and may, if they see fit, elect a chairman of the board of directors and one vice-president or more.

(13) At all meetings of directors for the transaction of business, a majority of the board is a quorum when the number of directors does not exceed thirteen; when the number exceeds thirteen a quorum is seven.

(14) Vacancies occurring in the board of directors may be filled for the remainder of the term by the directors from among the qualified shareholders or policyholders, as the case may be.

(15) Where at any time an election of directors is not made, or does not take effect at the proper time, the company shall not be held to be thereby dissolved, but such election may take place at any general meeting of the company duly called for that purpose, and the retiring directors continue in office until their successors are elected. 1932, c. 46, s. 6; 1950, c. 28, s. 3.

7. The directors may, in all things, administer the affairs of the company, and may make or cause to be made for the company any description of contract that the company may, by law, enter into. 1932, c. 46, s. 7.

8. The directors may make by-laws not contrary to law, or to the special Act, or to this Act, for (a) the regulating of the allotment of stock, the making of calls thereon, the payment thereof, the issue and registration of certificates of stock, the forfeiture of stock for non-payment, the disposal of forfeited stock and of the proceeds thereof, and the transfer of stock; (b) the declaration and payment of dividends; (c) the appointment, functions, duties and removal of all agents, officers and servants of the company, the security to be given by them to the company and their remuneration; (d) the time and place for the holding of the annual meeting of the company, the calling of meetings, regular

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lar and special of the directors and of the company, the requirements as to proxies, and the procedure in all things at such meetings;

(e) the imposition and recovery of all penalties and forfeitures admitting of regulation by by-law; and

(f) the conduct, in all other particulars, of the affairs of the company. 1932, c. 46, s. 8.

9. The directors may, from time to time, repeal, amend or re-enact any such by-law, but every such by-law, repeal, amendment or re-enactment unless in the meantime confirmed at a general meeting of the company duly called for that purpose has force only until the next annual meeting of the company and in default of confirmation thereat ceases to have force or effect from the time of such default. 1932, c. 46, s. 9.

10. The stock of the company shall be transferable in such manner only, and subject to such conditions and restrictions as are prescribed by this Part, or by the special Act or the by-laws of the company. 1932, c. 46, s. 10.

11. Where the special Act makes no other definite provision, the stock of the company shall be allotted at such times and in such manner as the directors, by by-law or otherwise, prescribe. 1932, c. 46, s. 11.

12. (1) The directors of the company may call in and demand from the shareholders thereof, respectively, all sums of money by them subscribed at such times and places and in such payments or instalments as the special Act or this Act requires or allows.

(2) Interest shall accrue and fall due at the rate of five per cent per annum, upon the amount of any unpaid call, from the day appointed for payment of such call. 1932, c. 46, s. 12.

13. (1) Where, after such demand or notice as by the special Act or the by-laws of the company is prescribed, any call made upon any share or shares is not paid within such time as by such special Act or by-laws is limited in that behalf, the directors, in their discretion, by resolution to that effect, reciting the facts and duly recorded in their minutes, may summarily declare forfeited any shares whereupon such payment is not made.

(2) Such shares thereupon become the property of the company, and shall be disposed of as the directors by by-law or otherwise prescribe. 1932, c. 46, s. 13.

14. No share shall be transferable, until all previous calls thereon have been fully paid, or until it is declared forfeited for non-payment of a call or calls thereon. 1932, c. 46, s. 14.

15. The company shall cause a book or books to be kept by the secretary, or by some other officer specially charged with that duty, wherein shall be kept recorded:

(a) the names, alphabetically arranged, of all persons who are or have been shareholders,

(b) the address and calling of every such person, while such shareholder,

(c) the number of shares of stock held by each shareholder,

(d) the amounts paid in, and remaining unpaid, respectively, on the stock of each shareholder,

(e) all transfers of stock, in their order as presented to the company for entry, with the date and other particulars of each transfer, and the date of the entry thereof, and

(f) the names, addresses and calling of all persons who are or have been directors of the company, with the several dates at which each became or ceased to be such director, and distinguishing in the case of a life company between shareholders' directors and policyholders' directors. 1932, c. 46, s. 15.

16. The directors may allow or refuse to allow the entry in any such book or books, of any transfer of stock whereof the whole amount has not been paid. 1932, c. 46, s. 16.

17. No transfer of stock, unless made by sale under execution or under the decree, order or judgment of a court of competent jurisdiction, is valid for any purpose whatsoever until entry thereof has been duly made in such book or books, except for the purpose of exhibiting the rights of the parties thereto towards each other, and of rendering the transferee liable, in the meantime, jointly and severally with the transferor to the company and its creditors. 1932, c. 46, s. 17.

18. Such books shall, during reasonable business hours of every day, except Sundays and holidays, be kept open for the inspection of shareholders and creditors of the company, and their personal representatives, and in the case of life companies of the participating policyholders, at the head

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head office or chief place of business of the company, and
every shareholder, creditor or personal representative and
participating policyholder may make extracts therefrom.
1932, c. 46, s. 18.

19. Every director, officer or servant of the company,Entries
who knowingly makes or assists in making any untrue
entry in any book required by this Part to be kept by such
company, or who refuses or wilfully neglects to make any
proper entry therein, or to exhibit the same, or to allow
the same to be inspected and extracts to be taken therefrom,
is guilty of an indictable offence, and liable to imprison-
ment for any term not exceeding two years. 1932, c. 46, s. 19.

20. Every company that neglects to keep open forNeglect to
inspection, as required by this Part, any book or books
required by this Part to be kept by such company shall
incur a penalty not exceeding fifty dollars for each dayPenalty.
during which such neglect continues. 1932, c. 46, s. 20.

21. (1) Every shareholder is, until the whole amount
of his stock has been paid up, individually liable to the
creditors of the company to an amount equal to that not
paid up thereon; but is not liable to an action therefor
by any creditor until an execution against the company
at the suit of such creditor has been returned unsatisfied
in whole or in part.

(2) The amount due on such execution, not exceedingLimit of
the amount unpaid by the shareholder on his stock, shall be
liability.
the amount recoverable with costs from such shareholder.
1932, c. 46, s. 21.

22. The shareholders of the company shall not, as such,Limitation
be held responsible for any act, default or liability what-
ssoever, of the company, or for any engagement, claim,
payment, loss, injury, transaction, matter or thing what-
ssoever, relating to or connected with the company, beyond
the amount of their respective shares in the capital stock
thereof. 1932, c. 46, s. 22.

23. (1) No person holding stock in the company as anTrustees not
executor, administrator, tutor, curator, guardian or trustee
personally liable.
is personally subject to liability as a shareholder; but the
estate and funds in the hands of such person are liable in
like manner and to the same extent as the testator, or
intestate if living, or the minor, ward or interdicted person

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or the person interested in such trust fund if competent to act and holding such stock in his own name, would be liable.

(2) No person holding stock in the company as collateral security is personally subject to liability as a shareholder, but the person pledging such stock shall be considered as holding the same and is liable as a shareholder accordingly. 1932, c. 46, s. 23.

24. In the absence of other provisions in that behalf in the special Act or in the by-laws of the company or in this Act, notice of the time and place for holding general meetings of the company shall be given at least ten days previously thereto, in some newspaper published at the place in which the head office or chief place of business of the company is situated, or if there is no newspaper there published, then in the newspaper published nearest thereto. 1932, c. 46, s. 24.

25. (1) No shareholder who is in arrears in respect of any call shall vote at any meeting of the company.

(2) In the absence of other provisions, in manner aforesaid, every shareholder is entitled to as many votes at all general meetings of the company as he owns shares in the company, and may vote by proxy. 1932, c. 46, s. 25.

26. (1) This section extends and applies to every mutual company and to every company having a capital stock, whether called by the name of capital stock, guarantee fund, or any other name, notwithstanding anything to the contrary in any special Act relating to any such company or in any by-law thereof.

(2) At any meeting at which holders of shares in the capital stock or guarantee fund, policyholders or members are entitled to vote, they may vote by proxy, if the proxy of the shareholder, policyholder or member is, respectively, a shareholder, policyholder or member and entitled to vote.

(3) An instrument of proxy is not valid at a meeting unless it is filed with the secretary of the company at least ten days before the date of the meeting and it may be revoked at any time.

(4) A life insurance company having participating policyholders who are entitled to vote at meetings of the company shall advise each such policyholder at least once, in each year, by means of a statement printed in prominent type on a premium notice, premium receipt or dividend notice.
notice or otherwise, of his rights to attend and to vote in person or by proxy at such meetings and that he may obtain a blank form of proxy on request therefor in writing to the secretary of the company. 1951, c. 11, s. 1.

27. Every executor, administrator, tutor, curator, guardian or trustee shall represent the stock in his possession in his fiduciary capacity at all meetings of the company, and may vote as a shareholder; and every person who pledges his stock may, notwithstanding such pledge, represent the said stock at all such meetings, and vote as a shareholder. 1932, c. 46, s. 27.

28. Shareholders who hold one-fourth part in value of the subscribed stock of the company may at any time by written requisition signed by them call a special general meeting of the company for the transaction of any business specified in such requisition, and in the notice made and given for the purpose of calling such meeting. 1932, c. 46, s. 28.

29. (1) Every contract, agreement, engagement or bargain made, and every bill of exchange drawn, accepted or endorsed, and every promissory note and cheque made, drawn or endorsed on behalf of the company, by any agent, officer or servant of the company, in general accordance with his powers as such under the by-laws of the company, is binding upon the company.

(2) In no case is it necessary to have the seal of the company affixed to any such contract, agreement, engagement, bargain, bill of exchange, promissory note or cheque or to prove that the same was made, drawn, accepted or endorsed, as the case may be, in pursuance of any by-law or special vote or order.

(3) The person so acting as agent, officer or servant of the company, is not thereby subjected individually to any liability whatsoever to any third person therefor. 1932, c. 46, s. 29.

30. (1) The company is not bound to see to the execution of any trust, whether express, implied or constructive, in respect of any share.

(2) The receipt of the shareholder in whose name any share stands in the books of the company, is a valid and binding discharge to the company for any dividend or money payable in respect of such share, and whether or not notice of such trust has been given to the company.
Application of money.

(3) The company is not bound to see to the application of the money paid upon such receipt. 1932, c. 46, s. 30.

31. (1) Where the directors of the company declare and pay any dividend when the company is insolvent, or any dividend, the payment of which renders the company insolvent, or diminishes the capital stock thereof, they are jointly and severally liable, as well to the company as to the individual shareholders and creditors thereof, and, in the case of a life company, to the participating policyholders, for all the debts of the company then existing, and for all thereafter contracted during their continuance in office respectively.

(2) Where any director present when such dividend is declared does forthwith, or where any director then absent does, within five days after he becomes aware of such dividend being declared and is able so to do, enter on the minutes of the board of directors his protest against the same, and within eight days thereafter publishes such protest in at least one newspaper published at the place in which the head office or chief place of business of the company is situated, or if there is no newspaper there published, in the newspaper published nearest thereto, such director may thereby and not otherwise, exonerate himself from such liability. 1932, c. 46, s. 31.

Liability of directors declaring and paying dividends when company is insolvent.

32. (1) Whenever entry is made in the company’s book of any transfer of stock not fully paid up, to a person who is not apparently of sufficient means, the directors are jointly and severally liable to the shareholders and creditors of the company, and, in the case of a life company, to the participating policyholders thereof, in the same manner and to the same extent as the transferring shareholder, except for such entry, would have been liable.

(2) Where any director present when such entry is allowed does forthwith, or where any director then absent does within five days after he becomes aware of such entry, and is able so to do, enter on the minute book of the board of directors, his protest against such transfer, and within eight days thereafter publishes such protest in at least one newspaper published at the place in which the head office or chief place of business of the company is situated, or if there is no newspaper there published, then in the newspaper published nearest thereto, such director may thereby, and not otherwise, exonerate himself from such liability. 1932, c. 46, s. 32.

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33.
33. The company shall not loan any of its funds to any director or officer thereof, or to the wife or child of any such director or officer, except that a company authorized to transact life insurance may lend to any director or officer thereof on the security of the company's own policies. 1932, c. 46, s. 33.

34. Where any loan is made by the company to any director or officer of the company in violation of the provisions of this Part, all directors and other officers of the company who make the same or assent thereto are jointly and severally liable to the company for the amount of such loan, and also to third persons to the extent of such loan, with lawful interest, for all debts of the company contracted from the time of the making of such loan to that of the repayment thereof. 1932, c. 46, s. 34.

35. (1) The directors of the company are jointly and severally liable to the clerks and servants thereof, for all debts, not exceeding one year's wages, due for services performed for the company whilst they are such directors respectively.

(2) No director is liable to an action therefor, unless the company is sued therefor within one year after the debt became due, nor unless such director is sued therefor within one year from the time when he ceased to be such director, nor unless an execution against the company at the suit of such clerk or servant is returned unsatisfied in whole or in part.

(3) The amount unsatisfied on such execution shall be the amount recoverable with costs from the directors. 1932, c. 46, s. 35.

36. The company may enforce payment of all calls and interest thereon, by action in any court of competent jurisdiction. 1932, c. 46, s. 36.

37. The company is subject to the provisions of any general Act for the winding-up of joint stock companies. 1932, c. 46, s. 37.

38. A copy of any by-law of the company, under its seal, and purporting to be signed by any officer of the company, shall be received as prima facie evidence of such by-law in all courts in Canada. 1932, c. 46, s. 38.

39. All books required by this Part to be kept by the secretary or by any other officer of the company charged with books of company evidence. 1932, c. 46, s. 39.
with that duty shall, in any suit or proceeding be, as against
the company or against any shareholder, *prima facie*
evidence of all facts purporting to be therein stated. 1932,
c. 46, s. 39.

40. In any action by any company to enforce payment
of any call or interest thereon, a certificate under the seal
of the company and purporting to be signed by any officer
of the company to the effect that the defendant is a share-
holder, that the call or calls have been made, to enforce
payment of which or of any interest thereon such action
has been brought, and that so much is due by him and un-
paid thereon, shall be received in all courts as *prima facie*
evidence. 1932, c. 46, s. 40.

41. Where the transmission of shares of the capital
stock of the company has taken place by virtue of the
deease of a shareholder, the production to the directors
and the deposit with them of

(a) an authenticated copy of the probate of the will of
the deceased shareholder, or letters of administration
of his property, or a document of like import under
which title is claimed to vest, granted by a court or
authority in Canada or elsewhere having power to
grant the same, or

(b) a notarial copy of the will of the deceased share-
holder if the will is in notarial or authentic form
according to the law of the Province of Quebec,
is sufficient justification and authority to the directors
for paying a dividend or for transferring or authorizing the
transfer of the shares. 1950, c. 28, s. 5.

42. (1) Notwithstanding anything contained in its Act
of incorporation, any company may,

(a) if the company has no members other than share-
holders entitled to vote, by by-law passed and ap-
proved of by the votes of shareholders, representing
at least two-thirds in value of the subscribed capital
of the company, present or represented at a special
general meeting duly called for considering the by-law,

(b) if the company has no shareholders, by by-law
passed and approved of by the votes of at least two-
thirds of the members present or represented at a
special general meeting duly called for considering the
by-law, or

(c) if the company has both shareholders and members
entitled to vote, by by-law passed and approved of by
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at least two-thirds of the votes cast by such shareholders and members at a special general meeting duly called for considering the by-law, change the head office of such company from any place in Canada to any other place in Canada, or change the date for holding its annual general meeting.

(2) The annual general meeting of every company and Annual meeting to the meeting of the periodical representative convention, or be in other legislative body by whatever name called, of every fraternal benefit society, shall be held in Canada either at the head office of the company or society or elsewhere. 1932, c. 46, s. 41; 1936, c. 18, s. 3.

43. (1) The directors of any company may, subject to subsection (2), in the event of its paid-up capital being impaired, at any time and from time to time, after being duly authorized and empowered by a resolution approved by the votes of shareholders representing at least two-thirds of all the subscribed stock of the company at a special general meeting duly called for considering such resolution, pass a by-law for writing off the said paid-up capital any amount that they have been so authorized and empowered by the shareholders as aforesaid to write off such paid-up capital, but no part of its assets shall be distributed to its shareholders.

(2) The paid-up capital shall not be reduced below the minimum amount fixed by the company's Act of incorporation as necessary to be paid up before the company can commence business, or in case no such amount is fixed by such Act of incorporation, then below the amount fixed by this Act or by the Treasury Board pursuant to subsection (3) of section 53 as the company's deposit on obtaining a certificate of registry.

(3) The capital of a company shall be deemed to be impaired when its assets, exclusive of its paid-up capital, are less than its liabilities calculated according to the requirements of this Act.

(4) Such by-laws shall declare the par value of the shares of the stock so reduced and the capital stock of the company shall be reduced by the amount of the reduction in the paid-up portion thereof.

(5) The liability of the shareholders remains the same as if no reduction had been made in the paid-up capital stock of the company. 1932, c. 46, s. 42; 1950, c. 28, s. 6.

44. Liability of shareholders.

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44. The directors may,

(a) from time to time, out of that portion of the profits of the company that belongs to the shareholders, by declaring a stock dividend or bonus or otherwise, increase the paid-up capital thereof to an amount not exceeding the amount or amounts by which the same may have been reduced under the provisions of section 43, and thereafter the paid-up capital and the capital stock and each share shall represent the aggregate of the amount to which it has been reduced and the amount of such increase so declared as aforesaid; or

(b) issue new stock to an amount not exceeding the amount of such reduction, which stock shall be first offered at not less than par to the shareholders in proportion to the existing shares held by them; and such offer shall be made by notice specifying the number of shares of new stock to which each shareholder is entitled and limiting a time within which the offer, if not accepted, will be deemed to be declined, and after the expiration of such time, or on the receipt of an intimation from any shareholder to whom such notice is given that he declines to accept the shares offered the directors may dispose of the same, at not less than par, in such manner as they think most beneficial to the company. The nominal value of the shares of new stock so issued shall be the same as the nominal value of the shares of the reduced paid-up capital stock. 1932, c. 46, s. 43.

45. Notwithstanding anything contained in its Act of incorporation or in this Act, if the subscribed stock of a company is fully paid, the company may, by a by-law made by the directors and confirmed by at least two-thirds of the votes cast at a general meeting of the shareholders duly called for considering the by-law, divide the capital stock of the company into shares of ten dollars each or into shares of any multiple of five dollars that is not less than ten dollars and not more than one hundred dollars each. 1950, c. 28, s. 7.

Separate Insurance Funds.

46. (1) Any company may upon being authorized by a by-law made by the directors and confirmed at a general meeting of the company duly called for that purpose and upon making such deposit in excess of the amount otherwise required to be made under the provisions of Part III and R.S., 1952.
and on complying with such terms and conditions as may be fixed and prescribed by the Treasury Board, upon the report of the Superintendent, transact such class or classes of insurance as may be specified in the certificate of registry to be from time to time granted to the company pursuant to the provisions hereafter in this Act contained, but the company shall maintain such separate and distinct accounts, funds and securities as required by section 81.

(2) The amount of the said separate and distinct fund to be maintained in respect of any class or classes of insurance business other than life insurance shall be fixed by the Treasury Board and shall depend on the number and nature of the additional class or classes of business so authorized but shall in no case be less than fifty thousand dollars.

(3) In the case of a company registered to transact only the business of life insurance, the company may, for the purpose of creating the said separate and distinct fund by law transfer as such fund or as part of such fund the whole or any portion of the balance standing to the credit of the shareholders' surplus account, or if duly authorized by by-law passed by the directors and approved by at least a two-thirds vote of the members present or represented at a special general meeting of the company duly called for that purpose, transfer as the said fund or as any part thereof an amount not exceeding twenty-five per cent of the surplus of the company or the sum of one hundred thousand dollars, whichever is the less.

(4) For the purpose of subsection (3) the word “surplus” means the excess of assets over the aggregate of the company’s liabilities to its policyholders, the amount of the paid or guarantee capital, if any, the contingent apportionment of surplus to deferred dividend policies, the provision for dividends accrued on quinquennial participating policies on the same scale as that used in the apportionment of surplus to deferred dividend policies of the same duration, and all its other liabilities of every kind.

(5) Where any portion of the said separate and distinct fund is created by a transfer from the surplus of the life insurance fund of the company, the by-law shall provide that a proportion of the profits of the said fund equal to the proportion that the amount so transferred from the said surplus is of the total amount so transferred or credited to the said fund, shall thereafter be credited to the life insurance fund of the company.

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(6) In the case of a company other than a company registered to transact only the business of life insurance, the company may, for the purpose of creating the said separate and distinct fund, by by-law transfer as such fund the whole or any portion of the surplus of the company which under the provisions of this Act is available for the payment of dividends to its shareholders, and the amount of such separate and distinct fund shall not be less than one hundred thousand dollars.

(7) Any separate and distinct fund referred to in this section may in the case of any company be liquidated and wound up independently of the other business of the company, and the provisions of the *Winding-up Act* apply to such funds as fully as if the company transacted only the class or classes of business in respect of which such funds are maintained.

(8) In the winding-up of the company or of any fund thereof, the capital stock, if any, subscribed before the date of the separation of the funds herein referred to shall be liable, both as to the amount paid and the amount unpaid thereon, only for claims or losses arising from the class or classes of business transacted prior to the said date. 1932, c. 46, s. 44; 1936, c. 18, s. 4.

47. The entire cost of procuring the incorporation and subscriptions for stock shall be charged directly to the account of the shareholders and the amount thereof fixed by percentage on the capital stock or fixed in bulk and shown on the face of the form of the stock subscription contract, and shall not form a charge upon or be paid out of the paid-up capital nor from the insurance funds, nor be in any way chargeable directly or indirectly against the policyholders. 1932, c. 46, s. 45.

48. (1) At the time application is made for a certificate of registry under this Act by a company there shall be submitted to the Minister a sworn statement setting forth the several sums of money paid in connection with the incorporation and organization of the company, and such statement shall, in addition, include a list of all the unpaid liabilities, if any, in connection with or arising out of such incorporation and organization.

(2) Until the certificate of registry is granted, no payments on account of incorporation and organization expenses shall be made out of the moneys paid in by shareholders.
holders, except reasonable sums for the payment of clerical assistance, legal services, office rental, advertising, stationery, postage and expenses of travel, if any.

(3) The Minister shall not grant the certificate of registry until he is satisfied that all the requirements of this Act and of the special Act incorporating the company, as to the subscriptions to the capital stock, the payment of money by shareholders on account of their subscriptions, the election of directors and other preliminaries have been complied with, and unless he is satisfied that the expenses of incorporation and organization, including the commission payable for the sale of the company's stock, are reasonable. 1932, c. 46, s. 46.

49. (1) Where the company does not obtain a certificate of registry before the expiry of its Act of incorporation, and stock books have been opened and subscriptions in whole or in part paid, no part of the money so paid, whether on account of capital or of premium on capital or accrued interest thereon, shall be disbursed for commissions, salaries, charges for services or for other purposes, except a reasonable amount for payment of clerical assistance, legal services, office rental, advertising, stationery, postage and expenses of travel, if any, unless it is so provided by resolution of the subscribers at a meeting convened after notice, at which the greater part of the money so paid is represented by subscribers or by proxies of subscribers; and each subscriber is entitled at such meeting to one vote for each ten dollars paid, either as capital or as premium on capital, on account of his subscription.

(2) Where the amount allowed by such resolution for commission, salaries or charges for services is deemed insufficient by the provisional directors or directors, as the case may be, or if no resolution for such purpose be passed after a meeting has been duly called, then the provisional directors or directors may apply to a judge of any superior or county court having jurisdiction where the head office of the company is situated, to settle and determine all charges and the reasonableness of the amount of the disbursements already made, to which such money and interest, if any, shall be subject, before distribution of the balance to the subscribers.

(3) Notice of the meeting and notice of the application respectively referred to in subsections (1) and (2) shall be given by mailing the notice in the post office, registered and post paid, at least twenty-one days prior to the date fixed for such meeting or the hearing of such application,
to the several subscribers at their respective post office addresses as shown by the stock books; and each of such notices shall contain a statement, in summary form, of the several amounts for commissions, salaries, charges for services and disbursements which it is proposed shall be provided by resolution for payment, or settled and determined by a judge, as the case may be.

(4) Votes of subscribers may be given at such meeting by proxy, but the holder of such proxy must be himself a subscriber, and subscribers may be heard either in person or by counsel on such application.

(5) In order that the sums paid and payable under this section may be equitably borne by the subscribers, the provisional directors or the directors, as the case may be, shall, after the amount of such sums is ascertained as herein provided, fix the proportionate part thereof chargeable to each subscriber in the ratio of the number of shares in respect of which he is a subscriber to the total number of shares bona fide subscribed.

(6) The respective amounts so fixed shall, before return to the subscribers of the sums paid in by them, be deducted therefrom, and if the respective sums paid in are less than the amounts so fixed, then the deficiency in each case shall be payable forthwith by the subscriber to the provisional directors or the directors, as the case may be.

(7) The total of the amounts of deficiency mentioned in subsection (6) that the provisional directors or the directors are unable to get in or collect in what seems to them a reasonable time, shall, with any legal cost incurred, be deducted by them from the sums then remaining in their hands to the credit of the several subscribers in the ratio hereinbefore mentioned, the shares in respect of which no such collections have been made being eliminated from the basis of calculation.

(8) The provisional directors or the directors, after payment by them of the sums payable under this section, shall return to the subscribers, with any interest accretions, the respective balances of the moneys paid in by the subscribers. 1932, c. 46, s. 47.

PART III.
CERTIFICATES OF REGISTRY.

50. There shall be established and maintained in the Department a register in which shall be entered the names of all companies registered under this Part and to which certificates of registry are granted. 1932, c. 46, s. 48.

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51. The powers of any company to transact the business of insurance shall not be exercised unless the company is registered and holds a certificate of registry from the Minister. 1934, c. 27, s. 5.

52. Every company shall, as a condition of being registered, file in the Department,
(a) a copy of the charter, Act of incorporation, or articles of association of the company, certified by the proper officer in charge of the original thereof, and
(b) a statement, in such form as may be required by the Minister, of the condition and affairs of the company on the 31st day of December next preceding, or up to the usual balancing day of the company, if such day is not more than twelve months before the filing of the statement, and such additional statements or information as the Minister may require as to its solvency and as to its ability to meet all its obligations. 1934, c. 27, s. 6.

53. (1) Every company shall, as a further condition of being registered, make a deposit with the Minister in any of the securities hereinafter specified in that behalf.

(2) The deposit in the case of a fraternal benefit society shall be the sum of ten thousand dollars.

(3) The deposit in the case of a company other than a fraternal benefit society shall be,
(a) for a certificate of registry to transact life insurance, or fire insurance, the sum of fifty thousand dollars, and
(b) for a certificate of registry to transact any other class of insurance, such sum as the Treasury Board may determine. 1932, c. 46, s. 53.

54. Every company that on the 26th day of May, 1932, held a licence from the Minister, shall be deemed to have complied with the provisions of this Act precedent to the granting of a certificate of registry and to be registered hereunder, and the company is subject to the provisions hereof. 1932, c. 46, s. 54.

55. (1) The certificate of registry shall be in such form or forms, as may be from time to time determined by the Minister, and shall specify the business to be carried on by the company.
(2) The certificate of registry and any renewal thereof shall certify that the company has complied with the provisions and conditions of its Act of incorporation or other constating instrument and with the provisions and conditions of this Act precedent to the granting of a certificate of registry.

(3) The certificate of registry shall expire on the 31st day of March in each year, but may be renewed from year to year or for any term less than a year.

(4) Any certificate of registry or renewal thereof may contain any limitations or conditions that the Minister may deem necessary to give effect to the provisions of this Act. 1932, c. 46, s. 55.

56. (1) Every company on first obtaining such certificate shall forthwith give due notice thereof in the Canada Gazette, and in at least one newspaper in the county, city or place where the head office is established, and shall continue the publication thereof for the space of four weeks.

(2) The Minister shall cause to be published quarterly in the Canada Gazette a list of the companies registered under this Act, with the amount of deposit made by each company.

(3) Upon any company being first registered, or upon the certificate of registry of any company being withdrawn, in the interval between the publication of two such quarterly lists, the Minister shall cause to be published a notice thereof in the Canada Gazette for the space of four weeks. 1932, c. 46, s. 57.

57. (1) All deposits with the Minister required under this Act may be made by any company, in securities of or guaranteed by the Dominion of Canada, or in securities of or guaranteed by any province of Canada; or in securities of or guaranteed by the United Kingdom of Great Britain and Northern Ireland or any British Dominion or colony.

(2) The value of such securities shall be computed at their market value at the time when they are deposited.

(3) When any other than the aforesaid securities are offered as a deposit, they may be accepted at such valuation and on such conditions as the Treasury Board may direct. 1932, c. 46, s. 58.

58. (1) Where the market value of any of the securities deposited by any company declines below that at which they were deposited, the Minister may notify the company to

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to make such further deposit as will ensure the accepted value of all the securities deposited by the company being equal to the sum which it is required by this Act to deposit.

(2) On failure by the company to make such further deposit within sixty days after being called upon so to do, the Minister may withdraw its certificate of registry. 1932, c. 46, s. 59.

59. (1) Any company registered under this Act may, at any time, deposit with the Minister, any further securities beyond the sum herein required to be deposited.

(2) Any securities so deposited with the Minister shall be held by him and dealt with as if the same had been part of the sum required to be deposited with the Minister. 1932, c. 46, s. 60.

60. Where at any time the deposit of any company with the Minister exceeds the sum required under the provisions of this Act, the Treasury Board may, upon being satisfied that the interests of the company's policyholders will not be prejudiced thereby, authorize the withdrawal of the amount of such excess or any portion thereof. 1932, c. 46, s. 61.

61. So long as the requirements of this Act are complied with by any company, and no notice of any final judgment against the company, or order made by the proper court in that behalf for the winding-up of the company or the distribution of its assets, is served upon the Minister, the interest upon the securities forming the deposit shall be handed over to the company as it falls due. 1932, c. 46, s. 62.

Investments.

62. (1) In this section and in sections 63 to 68, "company" means a company registered under this Part.

(2) Sections 63 to 67 are substituted for the provisions relating to the investment and lending of funds in the Act of incorporation of a company or in any general Act applicable to such company. 1950, c. 28, s. 8.

63. (1) A company may invest its funds or any portion thereof in

(a) the bonds, debentures, stocks or other evidences of indebtedness of or guaranteed by the Government of

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(i) Canada, Australia, Ceylon, India, New Zealand, Pakistan, the Union of South Africa, and the United Kingdom, or any province or state thereof, and Southern Rhodesia and the Republic of Ireland,

(ii) a colony of the United Kingdom,

(iii) the United States of America or a state thereof, or

(iv) a country in which the company is carrying on business, or a province or state thereof, or a colony, dependency, territory or possession thereof in which the company is carrying on business;

(b) the bonds, debentures or other evidences of indebtedness of or guaranteed by a municipal corporation in Canada or elsewhere where the company is carrying on business; or of a school corporation in Canada or elsewhere where the company is carrying on business; or secured by rates or taxes levied under the authority of the government of a province of Canada on property situate in such province and collectible by the municipalities in which such property is situate;

(c) the bonds or debentures of a corporation that are secured by the assignment to a trust corporation in Canada of an annual payment that the Government of Canada has agreed to make, where such annual payment is sufficient to meet the interest falling due on the bonds or debentures outstanding and the principal amount of the bonds or debentures maturing for payment in the year in which the annual payment is made;

(d) the bonds or debentures issued by a charitable, educational or philanthropic corporation where annual subsidies, sufficient to meet the interest as it falls due on the bonds or debentures and to meet the principal amount of the bonds or debentures on maturity, are by virtue of a general or private Act of a province of Canada heretofore passed, payable by or under the authority of the province to a trust corporation as trustee for the holders of the bonds or debentures;

(e) the bonds, debentures or other evidences of indebtedness of a corporation that are fully secured by statutory charge upon real estate or upon the plant or equipment of the corporation used in the transaction of its business, if interest in full has been paid regularly for a period of at least ten years immediately preceding the

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the date of investment in such bonds, debentures or other evidences of indebtedness upon the securities of that class of the corporation then outstanding;

(f) the bonds, debentures or other evidences of indebtedness issued by an authority or other body without share capital established and empowered pursuant to the law of a country in which the company is carrying on business, or of a province or state thereof, or of a colony, dependency, territory or possession thereof in which the company is carrying on business, to administer, regulate the administration of, provide or operate port, harbour, airport, bridge, highway, tunnel, transportation, communication, sanitation, water, electricity or gas services or facilities and, for any of these purposes, to levy, impose or make taxes, rates, fees or other charges that

(i) may be used only in carrying out the objects of the authority or other body and are sufficient to meet its operating, maintenance and debt service charges, or

(ii) in the case of an authority constituted by an Act of a national government, are fixed or authorized by law or subject to the approval of the government or a minister or ministry thereof or of a body responsible to the government or the minister or ministry;

(g) the bonds, debentures and other securities issued or guaranteed by the International Bank for Reconstruction and Development established by the Agreement for an International Bank for Reconstruction and Development approved by subsection (1) of section 2 of the Bretton Woods Agreements Act;

(h) the bonds, debentures or other evidences of indebtedness of a corporation that are fully secured by a mortgage, charge or hypothec to a trustee upon any, or upon any combination, of the following assets,—

(i) real estate,

(ii) the plant or equipment of a corporation that is used in the transaction of its business, or

(iii) bonds, debentures or other evidences of indebtedness or shares of a class or classes authorized by this subsection as investments,

and the inclusion, as additional security under the mortgage, charge or hypothec, of any other assets not
of a class authorized by this Act as investments shall not render such bonds, debentures or other evidences of indebtedness ineligible as an investment;

(i) obligations or certificates issued by a trustee to finance the purchase of transportation equipment for a railway company incorporated in Canada or in the United States of America, if the obligations or certificates are fully secured by

(i) an assignment of the transportation equipment to, or the ownership thereof by, the trustee, and

(ii) a lease or conditional sale thereof by the trustee to the railway company;

(j) the bonds, debentures or other evidences of indebtedness

(i) of a corporation that has paid

(A) a dividend in each of the five years immediately preceding the date of investment at least equal to the specified annual rate upon all of its preferred shares, or

(B) a dividend in each year of a period of five years ended less than one year before the date of investment upon its common shares of at least four per cent of the average value at which the shares were carried in the capital stock account of the corporation during the year in which the dividend was paid; or

(ii) of or guaranteed by a corporation where the earnings of the corporation in a period of five years ended less than one year before the date of investment have been equal in sum total to at least ten times and in each of any four of the five years have been equal to at least one and one-half times the annual interest requirements at the date of investment on all indebtedness of or guaranteed by it other than indebtedness classified as a current liability in the balance sheet of the corporation; and if the corporation at the date of investment owns directly or indirectly more than fifty per cent of the common shares of another corporation, the earnings of the corporations during the said period of five years may be consolidated with due allowance for minority interests, if any, and in that event the interest requirements of the corporations shall be consolidated and such consolidated earnings and consolidated interest requirements shall be

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be taken as the earnings and interest requirements of the corporation; and for the purpose of this subparagraph earnings mean earnings available to meet interest charges on indebtedness other than indebtedness classified as a current liability;

(k) the preferred shares of a corporation that has paid

(i) a dividend in each of the five years immediately preceding the date of investment at least equal to the specified annual rate upon all of its preferred shares, or

(ii) a dividend in each year of a period of five years ended less than one year before the date of investment upon its common shares of at least four per cent of the average value at which the shares were carried in the capital stock account of the corporation during the year in which the dividend was paid;

(l) the fully paid common shares of a corporation that, in each year of a period of seven years ended less than one year before the date of investment, has paid a dividend upon its common shares of at least four per cent of the average value at which the shares were carried in the capital stock account of the corporation during the year in which the dividend was paid, but

(i) not more than thirty per cent of the common shares and not more than thirty per cent of the total issue of the shares of any corporation shall be purchased by any company, and

(ii) a company shall not invest in its own shares and a company registered to transact the business of life insurance shall not invest its life insurance funds in the shares of a company transacting the business of life insurance;

(m) ground rents, mortgages or hypothecs on real estate in Canada or elsewhere where the company is carrying on business, but the amount paid for the mortgage or hypothec together with the amount of indebtedness under any mortgage or hypothec on the real estate ranking superior to the mortgage or hypothec in which the investment is made shall not exceed sixty per cent of the value of the real estate covered thereby;

(n) mortgages or hypothecs on real estate or leaseholds in Canada or elsewhere where the company is carrying on business or bonds or notes secured by such mortgages or hypothecs, notwithstanding that the mortgage

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gage or hypothec exceeds the amount that the company is otherwise authorized to invest, if the excess is guaranteed or insured by the government or through an agency of the government of the country in which the real estate or leasehold is situated or of a province or state of that country; or

(o) real estate or leaseholds for the production of income in Canada or elsewhere where the company is carrying on business, either alone or jointly with any other company, if

(i) a lease of the real estate or leasehold is made to, or guaranteed by, a corporation that has met the dividend requirements specified in subparagraph (i) of paragraph (j),

(ii) the lease provides for a net revenue sufficient to yield a reasonable interest return during the period of the lease and to repay at least eighty-five per cent of the amount invested by the company in the real estate or leasehold within the period of the lease but not exceeding thirty years from the date of investment, and

(iii) the total investment of a company in any one parcel of real estate or in any one leasehold does not exceed one-half of one per cent of the book value of the total ledger assets of the company; and the company may hold, maintain, improve, lease, sell or otherwise deal with or dispose of the real estate or leasehold.

(2) A company may lend its funds or any portion thereof on the security of

(a) any of the bonds, debentures or other evidences of indebtedness, shares or other securities in which the company may invest its funds under subsection (1), but the amount of the loan together with the amount invested therein, if any, shall not exceed in the aggregate the amount that might be invested therein under this section;

(b) real estate or leaseholds for a term of years or other estate or interest in real estate in Canada or elsewhere where the company is carrying on business, but the amount of the loan together with the amount of indebtedness under any mortgage or hypothec on the real estate or interest therein ranking superior to the loan shall not exceed sixty per cent of the value of the real estate or interest therein, subject to the exception that a company may accept as part payment for real estate

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estate sold by it a mortgage or hypothec for more than sixty per cent of the sale price of the real estate; or

(c) real estate or leaseholds in Canada or elsewhere where the company is carrying on business, notwithstanding that the loan exceeds the amount that the company is otherwise authorized to lend, if, to the extent of the excess, the mortgage or hypothec thereon securing the loan is guaranteed or insured by the government or through an agency of the government of the country in which the real estate or leasehold is situated or of a province or state of that country.

(3) Where a company owns securities of a corporation and as a result of a bona fide arrangement for the reorganization of the corporation or for the amalgamation of the corporation with another corporation, such securities are to be exchanged for bonds, debentures or other evidences of indebtedness or shares not eligible as investments under the foregoing provisions of this section, the company may accept such bonds, debentures or other evidences of indebtedness or shares, but they shall be allowed as an asset of the company, in the annual report prepared by the Superintendent for the Minister, only for a period of five years after their acceptance, or such further period as the Treasury Board may from time to time determine, unless it is shown to the satisfaction of the Treasury Board that such bonds, debentures or other evidences of indebtedness or shares are not inferior in status or value to the securities for which they have been substituted or unless they become eligible as investments under the foregoing provisions of this section.

(4) A company may make investments or loans not hereinbefore authorized by this section, including investments in real estate or leaseholds, subject to the following provisions:

(a) investments in real estate or leaseholds pursuant to this subsection shall be made only for the production of income, and may be made by the company in Canada or elsewhere where the company is carrying on business, either alone or jointly with any other company, and the company may hold, maintain, improve, develop, repair, lease, sell or otherwise deal with or dispose of such real estate or leaseholds, but the total investment of a company pursuant to this subsection in any one parcel of real estate for the production of income.
of real estate or in any one leasehold shall not exceed one-half of one per cent of the book value of the total ledger assets of the company,

 Exceptions.

 (b) this subsection shall be deemed not to enlarge the authority conferred by subsections (1) and (2) to invest in mortgages or hypothees and to lend on the security of real estate or leaseholds, and not to affect the operation of subparagraphs (i) and (ii) of paragraph (l) of subsection (1), and

 Limitation.

 (c) the total book value of the investments and loans made under this subsection and held by the company, excluding those that are or at any time since acquisition have been eligible apart from this subsection, shall not exceed three per cent of the book value of the total ledger assets of the company.

 Life insurance policies.

 (5) A company registered to transact the business of life insurance may invest or lend its life insurance funds or any portion thereof in the purchase of, or on the security of, policies of life insurance issued by the company or by any other company registered to transact the business of life insurance in Canada.

 National Housing Acts.

 (6) Notwithstanding the foregoing provisions of this section, a company may invest or lend its funds as authorized by The National Housing Act, 1938, and the National Housing Act.

 Limitation on investment in common shares.

 (7) The total book value of the investments of a company in common shares shall not exceed fifteen per cent of the book value of the total ledger assets of the company, but if on the 30th day of June, 1950, the book value of the investments of a company in common shares exceeded fifteen per cent of the book value of the total ledger assets of the company, this subsection does not apply to the company until the 1st day of January following the year in which the book value of the investments in common shares is first reduced to fifteen per cent or less of the book value of the total ledger assets of the company, and on and after the said 1st day of January this subsection applies, but until the said 1st day of January no investment in common shares shall be made by the company.

 Limitation on investment in real estate for the production of income.

 (8) The total book value of the investments of a company in real estate or leaseholds for the production of income pursuant to this section shall not exceed five per cent of the book value of the total ledger assets of the company.

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(9) A company shall not lend any of its funds to a director or officer of the company or to the wife or a child of a director or officer except on the security of the company’s own policies; nor shall a company lend any of its funds to a corporation if more than one-half of the shares of the capital stock of the corporation are owned by a director or officer of the company or the wife or a child of a director or officer, or by any combination of such persons.

(10) A company shall not invest any of its funds in bonds, debentures or other evidences of indebtedness on which payment of principal or interest is in default. 1950, c. 28, s. 9.

64. (1) Notwithstanding anything in subsection (1) of section 63 any company, other than a company registered to transact the business of life insurance, may invest its funds in the fully paid shares of any other company transacting the business of insurance or of any corporation incorporated outside of Canada and registered under the laws of Canada to transact such business in Canada, but the sum total of money invested in such shares shall not exceed fifteen per cent of the value of the assets of such company; and except as provided in this section no such company shall invest in shares of any other company or corporation transacting the business of insurance.

(2) Any investment made, after the 13th day of April, 1927, and before the 1st day of January, 1936, under this section or under subsection (2) of section 58 of the Insurance Act, chapter 101 of the Revised Statutes of Canada, 1927, or under subsection (1A) of section 64 of the Insurance Act, 1917, as enacted by section 9 of chapter 59 of the statutes of 1926-27, shall not be deemed to be an investment in common shares within the meaning of subsection (7) of section 63. 1936, c. 18, s. 6; 1950, c. 28, s. 10.

65. Any company may take any additional securities of any nature further to secure the repayment to the company of any loan or investment, or further to secure the sufficiency of any of the securities in or upon which such company is by this Act authorized to invest or lend any of its funds. 1932, c. 46, s. 65.

66. (1) All investments and deposits of the funds of any company shall be made in its corporate name, and no director or other officer thereof, and no member of a committee having any authority in the investment or disposition of its funds shall accept or be the beneficiary of, either

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either directly or indirectly, any fee, brokerage, commission, gift or other considerations for or on account of any loan, deposit, purchase, sale, payment or exchange made by or in behalf of the company, or be pecuniarily interested in any such purchase, sale or loan, either as borrower, principal, co-principal, agent or beneficiary, except that if he is a policyholder he is entitled to all the benefits accruing under the terms of his contract.

**Exception.**

(2) Where the laws of any state or country in which any company transacts, or is about to transact, business, require that the deposits made or to be made by such company in such state or country shall be made in the name of or transferred or assigned to, any person or corporation other than the company, this section does not prohibit such company from making in the name of, or transferring or assigning to, such other person or corporation, the investments and deposits necessary to comply with the said laws. 1932, c. 46, s. 66.

**Power to hold real estate.**

67. (1) Notwithstanding anything in its Act of incorporation or in any Act amending such Act, a company may acquire and hold real estate

(a) required by it for its actual use or occupation;

(b) reasonably required by it for the natural expansion of its business;

(c) that is *bona fide* conveyed, mortgaged or hypothecated to it by way of security;

(d) acquired and held by it as an investment pursuant to section 63; or

(e) conveyed to it in satisfaction in whole or in part of debts or judgments.

(2) Real estate or an interest therein acquired and held by a company otherwise than

(a) for its actual use and occupation, present or prospective,

(b) by way of security, or

(c) as an investment pursuant to section 63, shall not be allowed as an asset of the company in the annual report prepared by the Superintendent for the Minister if held by the company or by a trustee on its behalf for a longer period than twelve years after acquisition thereof unless the Treasury Board from time to time extends such period. 1950, c. 28, s. 11.

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68. Nothing in this Act exempts a company from its obligation to comply with the laws of the province in which any real estate is situate with respect to mortmain. 1950, c. 28, s. 11.

Statements and Returns.

69. (1) The president or a vice-president elected under subsection (12) of section 6 or the managing director or other director appointed for the purpose by by-law or by the board of directors and the secretary, actuary or manager or, in the event of their absence or inability to act, another officer appointed for the purpose by resolution of the board of directors, of every company registered under this Act, shall prepare annually, under oath, a statement of the condition and affairs of the company on the 31st day of December in each year, showing the assets and liabilities of the company and its income and expenditures during the year then ended together with such other information as the Minister may from time to time deem necessary.

(2) Every company shall, at the time of making its annual statement of Canadian business, declare any change that has been made, since the date of deposit of its next preceding annual statement, in the charter, Act of incorporation or articles of association of the company, and any change that has been made in the head office of the company.

(3) The annual statement shall be in such form or forms as the Minister may from time to time determine and shall be deposited in the Department within two months after the 1st day of January in each year, but such schedules to the said statement as the Minister may from time to time designate may be deposited not later than three months after that day. 1934, c. 27, s. 16; 1950, c. 28, s. 12.

70. (1) In respect of the life insurance business of every company, the officers mentioned in subsection (1) of section 69 shall prepare under oath as at the last day of June and of December in each year and deposit in the Department within thirty-one days after each of the said days, a statement, in such form as the Minister may determine from time to time, showing the changes in the investments and loans of the company during the preceding half year.

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(2) The half yearly statement mentioned in subsection (1) shall be embodied by the Superintendent by way of appendix or otherwise in the annual report prepared by him for the Minister. 1934, c. 27, s. 17; 1950, c. 28, s. 13.

71. (1) In this section,

(a) "amortized value", when used in relation to the value of a redeemable security at any date after purchase, means a value so determined that if the security were purchased at that date and at that value, the yield would be the same as the yield with reference to the original purchase price;

(b) "annual statement" means the statement required under section 69 to be deposited in the Department;

(c) "market value" means the market value at the date of the annual statement or, in the discretion of the Superintendent, at a date not more than sixty days before the date of that statement;

(d) "redeemable security" means a security for a fixed term and which is redeemable at the end of that term at a specified value; and

(e) "yield", when used in relation to a redeemable security, means the effective rate of interest that will be returned on the purchase price if the payments of interest specified in the security are made up to and including the redemption date and the security is then redeemed at the specified value; and, in the case of a security that is redeemable at more than one specified date, "redemption date" means, for the purposes of this section, the specified date that gives the lower or the lowest effective rate of interest, as the case may be.

(2) For the purposes of paragraphs (a) and (e) of subsection (1),

(a) where a redeemable security is acquired otherwise than by purchase, it shall be deemed to have been purchased at a price not exceeding the market value at the date of acquisition; and

(b) where the option to redeem a security is not exercised at the redemption date used to determine the yield, then, with respect to the remainder of the term, the security shall be deemed to have been purchased at that date at a price equal to the then amortized value.

(3) With respect to classes of business other than the business of life insurance, the securities owned by a company shall be included in Superintendent's report.

Definitions.

"Amortized value."

"Annual statement."

"Market value."

"Redeemable security."

"Yield."

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Company shall be taken into account, in every annual statement, at values which, in total, do not exceed the total of the market values.

(4) With respect to the business of life insurance, the securities owned by a company shall be taken into account, in every annual statement, at values which, in total, do not exceed the sum of

(a) the amortized values of redeemable securities not in default, issued or guaranteed by the Government of Canada or by the government of any province of Canada or by the Government of the United Kingdom or by the Government of the United States of America, and

(b) the market values of all securities other than those described in paragraph (a).

(5) When, in the opinion of the Minister, the market values are unduly depressed, the Minister may, on report of the Superintendent, authorize, for the purposes of subsection (3) and paragraph (b) of subsection (4), the use of values in excess of the market values but not exceeding the values used for these purposes in the next preceding annual statement of the company or, in the case of securities acquired by the company since the date of that statement, not exceeding the book values at the date of the annual statement to be deposited.

(6) Every annual statement required by this Act to be deposited in the Department shall show in a schedule the market values of all securities owned by the company at the date of the statement. 1950, c. 28, s. 14.

Inspection and Report by Superintendent.

72. The Superintendent shall

(a) enter in a book, under the heading of each company, the securities deposited on its account with the Minister naming in detail the several securities, their par value, their date of maturity, and value at which they are received as deposit; and such book shall be open to public inspection;

(b) in each case, before the granting of any certificate of registry, or the renewal of any such certificate, make a report to the Minister that the requirements of this Act have been complied with, and that from the statement of the affairs of the company it is in a condition to meet its liabilities;

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Report as to being eligible for registration.

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(c) keep a record of the certificates of registry as they are granted;

(d) visit personally, or cause a duly qualified member of his staff to visit, the head office of each company in Canada, at least once in every year, and examine the statements of the condition and affairs of each company, and report thereon to the Minister as to all matters requiring his attention and decision; but where in the opinion of the Superintendent the circumstances so warrant in the case of any company, he may make such examination less frequently than annually but not less frequently than once in every three years; and

(e) prepare for the Minister, from the said statements, an annual report, giving full particulars of the condition and affairs of each company. 1932, c. 46, s. 72; 1950, c. 28, s. 15.

73. (1) Where the Superintendent, after an examination into the condition and affairs of any company registered to transact business in Canada, as disclosed by the annual or other statements furnished by the company to the Minister or for any other reason, deems it necessary or expedient to make a further examination into the affairs of the company and so reports to the Minister, the Minister may, in his discretion, instruct the Superintendent to visit the head office of the company, thoroughly to inspect and examine into all its affairs and to make all such further inquiries as are necessary to ascertain its condition and ability to meet its obligations, and whether it has complied with the provisions of this Act.

(2) The officers or agents of such company shall cause the books of the company to be open for the inspection of the Superintendent, and shall otherwise facilitate such examination so far as it is in their power.

(3) For the purpose of such inquiry, the Superintendent may examine under oath the officers or agents of the company. 1932, c. 46, s. 73.

74. (1) A report of all companies so visited by the Superintendent shall be entered in a book kept for that purpose, with notes and memoranda showing the condition of each company.

(2) The Superintendent shall make a special report in writing to the Minister, stating his opinion as to the stand-
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The examination and financial position of every company so visited, and any other matters which he thinks desirable to be made known to the Minister. 1932, c. 46, s. 74.

75. (1) Where upon an examination of the assets of any company, it appears to the Superintendent that the value placed by the company upon the real estate owned by it or any parcel thereof is too great, he may either request the company to procure an appraisement of such real estate by one or more competent valuators, or may himself procure an appraisement at the company's expense, and the appraised value, if it is materially less than that shown in the return made by the company, may be substituted for the latter in the annual report prepared for the Minister by the Superintendent.

(2) Where it appears to the Superintendent that the amount of any loan secured by mortgage or hypothec upon any parcel of real estate, together with the interest due and accrued thereon, is greater than the value of the parcel, or that the parcel is not sufficient security for the loan and interest, he may in like manner request the company to procure an appraisement thereof, or may himself at the company's expense procure an appraisement, and if from the appraised value it appears that the parcel of real estate is not adequate security for the loan and interest, he may write off from the loan and interest a sum sufficient to reduce the same to such an amount as may fairly be realizable from such real estate, in no case to exceed the appraised value thereof, and may insert the reduced amount in his said annual report.

(3) Where it appears to the Superintendent that a complete and thorough audit of the books of the company should be made or a company makes a written request for such audit, the Superintendent may nominate a competent accountant who shall, under the direction of the Superintendent, make a special audit of the company's books, accounts and securities and report thereon to the Superintendent in writing verified by the oath of such accountant.

(4) The expenses of such special audit shall be borne by the company and the auditor's account therefor when approved in writing by the Superintendent shall be payable by the company forthwith. 1932, c. 46, s. 75.

76. (1) The Superintendent may address any inquiries to any company registered under this Act, or to the president, manager, actuary or secretary thereof, for the purpose
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of ascertaining its condition and ability to meet its obligations, and it shall be the duty of any company so addressed promptly to reply in writing to any such inquiries.

(2) The Superintendent may, in his discretion, embody in his annual report to the Minister the inquiries made by him under this section and the answers thereto. 1932, c. 46, s. 76.

77. (1) In the annual report prepared for the Minister, the Superintendent shall allow as assets only such of the investments of the several companies as are authorized by this Act, or as were authorized by law at the time of their acquisition.

(2) In the said report the Superintendent shall make all necessary corrections in the annual statements made by the companies as herein provided and may increase or diminish the liabilities of such companies to the true and correct amounts as ascertained by him in the examination of their affairs at the head office thereof in Canada, or otherwise. 1932, c. 46, s. 77.

78. (1) An appeal lies in a summary manner from the ruling of the Superintendent as to the admissibility of any asset not allowed by him, or as to any item or amount so added to liabilities, or as to any correction or alteration made in any statement, or as to any other matter arising in the carrying out of the provisions of this Act, to the Exchequer Court of Canada, which court shall have power to make all necessary rules for the conduct of appeals under this section.

(2) For the purposes of any appeal the Superintendent shall at the request of the company concerned give a certificate in writing setting forth the ruling appealed from and the reasons therefor, which ruling shall, however, be binding upon the company unless the company within fifteen days after notice of the ruling serves upon the Superintendent notice of its intention to appeal therefrom, setting forth the grounds of appeal, and within fifteen days thereafter files its appeal with the registrar of the said court and with due diligence prosecutes the same, in which case action on such ruling shall be suspended until the court has rendered judgment thereon. 1932, c. 46, s. 78.
PART IV.

COMPANIES TRANSACTING LIFE INSURANCE.

79. This Part applies to companies registered under this Act to transact only the business of life insurance and to companies so registered to transact the business of life and other insurance, in respect of the life insurance business of such companies. 1932, c. 46, s. 79.

80. The provisions of section 6, in so far as they are applicable to a company authorized to transact the business of life insurance, apply to every company registered under this Act to transact such business. 1932, c. 46, s. 80.

81. (1) Where any company, in the exercise of its powers, combines such business with other classes of insurance business, it shall maintain separate and distinct accounts, funds and securities in respect of its life insurance business, and such funds and securities shall be available only for the protection of the holders of its policies of life insurance, and shall not be liable for the payment of claims arising from the other class or classes of business which the company transacts; but the maintenance of separate and distinct accounts, funds and securities in respect of any such company's life insurance business is not required by reason only that it combines with its life insurance business any of the following classes of insurance, namely:

(a) insurance against disability caused by accident or sickness, if included in a policy of life insurance and if the disability benefits do not exceed the following, namely, the waiver of premiums falling due during the continuance of such disability and a disability indemnity payable for a period or periods not exceeding one hundred weeks at a weekly rate not exceeding one-half of one per cent of the sum assured on the date of the occurrence of such disability payable in event of death, and thereafter an indemnity not exceeding one-half of the said rate, ceasing upon the termination of the life insurance risks insured against under the policy, or a lump sum disability indemnity in respect of total and permanent disability which, together with any other disability indemnity otherwise at any time paid under the policy, shall not exceed the said sum assured, and in a deferred annuity contract a disability indemnity not exceeding the rate of annuity provided by the contract;

(b) insurance against disability.

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(b) insurance against death as a result of accident, if included in a policy of life insurance and if the additional benefit payable in event of accidental death does not exceed the sum assured on the date of death payable in event of death from any cause;

(c) annuities of all kinds; and

(d) insurance providing for the establishment, accumulation and payment of sinking, redemption, accumulation, renewal or endowment funds.

(2) In this section the words "sum assured" wherever they appear, mean the principal sum that is payable in event of death where the life insurance money is payable in one sum, or the commuted value of the income or instalments provided upon death where the life insurance money is payable otherwise than in one sum, but not including any additional sum payable under the policy on death as a result of accident.

(3) The Act of incorporation of any such company incorporated by the Parliament of Canada or by the Legislature of the late Province of Canada is hereby amended to empower the company to transact, in addition to the business of life insurance, the classes of insurance in this section enumerated within the limitations therein prescribed.

(4) Any company holding a certificate of registry to transact the business of life insurance may, subject to the provisions of this section, transact under the said certificate the classes of insurance enumerated in paragraphs (a), (b), (c) and (d) of subsection (1). 1932, c. 46, s. 81; 1934, c. 27, s. 20.

82. (1) The liabilities in the annual statement, required to be filed under this Act, of every company shall include a reserve for all unmatured obligations guaranteed under the terms of its policies dependent on life, disability, sickness, accident, or on any other contingency, or on a term certain, and shall also include a reserve for profits ascertained and apportioned for future distribution.

(2) In computing the reserve for all unmatured obligations guaranteed under the terms of the policies dependent on life contingencies only, the valuation shall be made in accordance with the following prescriptions, namely:

(a) the rate of interest assumed shall not exceed the rate prescribed in the Third Schedule;

(b)
(b) the tables of mortality used shall be the tables prescribed in the said Schedule, subject to any modification in the age that the company may deem appropriate and necessary to secure the proper valuation of a particular class of policies and that has the effect of increasing the reserves, but if it appears to a company that the reserves for a particular class of policies cannot be appropriately computed by any table of mortality prescribed in the Schedule or by any such table modified as aforesaid, the company shall apply to the Superintendent for approval of the table the company deems most appropriate for the computation;

(c) the method of valuation shall be that specified in the said Schedule or any adaptation thereof approved by the Superintendent, or any other method the company deems appropriate; but the method used shall be such that the reserve calculated in accordance therewith shall not be less at any duration than the reserve computed in accordance with the valuation provisions in the said Schedule, and the method used shall make adequate provision for the guaranteed values at the subsequent durations of the policy according to the rate of interest and the table of mortality used in the valuation; and

(d) the reserve in the first policy year need not in any event exceed the reserve computed in accordance with the rate of interest and table of mortality used in the valuation and the method of valuation described in the said Schedule.

(3) In computing the reserve for all unmatured obligations, guaranteed under the terms of or arising out of policies, dependent on contingencies other than life contingencies only, the bases and methods of valuation employed by the company shall be such as to place an adequate value on the liabilities thereunder, and shall be such that the value of the benefits under each and every policy shall in no case be less than the value placed upon the future premiums.

(4) There shall be included in the annual statement a certificate by the actuary of the company, or by the actuary responsible for the valuation if the company has no actuary, to the effect that the reserves shown in the valuation summary are not less than the reserves required by the provisions of this section, and in addition that in his opinion the reserves make a good and sufficient provision for all unmatured obligations of the company guaranteed under the terms of its policies.

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(5) Where it appears to the Superintendent that the reserve included in the liabilities in the annual statement of any company has not been computed in accordance with the provisions of subsections (1) to (4), he shall make known to the company in what respects in his opinion the valuation does not comply with the said provisions with a view to having such alterations made in the valuation as may be necessary to secure compliance with those provisions, and on failure of the company to have such alterations made the company shall furnish to the Superintendent, on request, the full particulars of its policies necessary for computation of the reserve required in accordance with the provisions of those subsections, and the reserve so computed by the Superintendent shall be substituted in the liabilities in the annual statement for the reserve computed by the company.

(6) Once in every five years or oftener at the discretion of the Minister, the Superintendent shall himself value or cause to be valued under his supervision all the policies of every company, and any such valuation shall be made on the bases and in accordance with the methods the company purports to use in computing the reserve included in the liabilities in the annual statement of the company made as of the valuation date, or if the valuation is made as of a date other than the annual statement date, then in the annual statement of the company last made preceding the date of valuation, subject to such alterations as may be made in the reserve under the provisions of subsection (5).

(7) Instead of making a valuation as provided under subsection (6), the Superintendent may satisfy himself by an examination of the valuation made by the company whether the company is maintaining the reserve it purports to maintain and whether the reserve maintained complies with the provisions of this Act.

(8) Any company, instead of itself computing the reserve to be included in the liabilities in its annual statement, may require the valuation to be made by the Superintendent, in accordance with the provisions of this section, on payment to him of three cents for each policy or bonus addition so valued, which amount the Superintendent shall pay over to the Minister; the company in preparing the data for valuation may group any number of policies in a manner satisfactory to the Superintendent so that they may be valued as one policy and the charge for the valuation of each group shall be three cents; and a like charge shall
shall be made and paid over to the Minister in respect of any valuations made by the Superintendent under the provisions of subsection (5).

(9) In any case where the Superintendent approves of a table of mortality under the provisions of this section he shall include in his annual report to the Minister such information concerning the origin and characteristics of the table and the circumstances in which it may be used as the Superintendent deems necessary and appropriate; and approval of any such table may in like manner be withdrawn by the Superintendent.

(10) In computing the reserve to be included in the said annual statement for profits ascertained and apportioned for future distribution in respect of policies providing for distribution of surplus or profits at intervals less frequent than quinquennial, and known as deferred dividend policies, the profits or surplus to which each class of such policyholders may be equitably entitled shall be ascertained and apportioned at least once in every five years, reckoning from the date of the policies, and the total sum of the shares so ascertained and apportioned shall be a liability of the company and shall be so shown in its accounts until actually distributed and paid to the policyholders entitled thereto; but in respect of deferred dividend policies issued before January 1, 1911, the amount of profits or surplus so ascertained and apportioned may be shown in the accounts as a contingent apportionment and not as a liability. 1932, c. 46, s. 82; 1950, c. 28, s. 16.

83. Every company, notwithstanding anything to the contrary in any special Act or elsewhere, shall keep separate and distinct accounts of participating and non-participating business. 1932, c. 46, s. 83.

84. (1) The directors of a company that has a capital stock may, from time to time, set apart such portion of the net profits as they deem safe and proper for distribution as dividends or bonuses to shareholders and holders of participating policies, ascertaining the part thereof that has been derived from participating policies and distinguishing such part from the profits derived from other sources.

(2) Notwithstanding anything to the contrary in any special Act or elsewhere, the holders of participating policies are entitled to share in that portion of the profits set apart that has been distinguished as having been derived from participating policies (including a share of

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the profits arising from the sale of securities in the proportion of the mean participating fund to the mean total funds) to the extent of,

(a) at least ninety per cent thereof in any year in which the mean participating fund does not exceed two hundred and fifty million dollars;

(b) at least ninety-two and one-half per cent thereof in any year in which the mean participating fund exceeds two hundred and fifty million dollars but does not exceed five hundred million dollars;

(c) at least ninety-five per cent thereof in any year in which the mean participating fund exceeds five hundred million dollars but does not exceed one thousand million dollars; and

(d) at least ninety-seven and one-half per cent thereof in any year in which the mean participating fund exceeds one thousand million dollars.

(3) Before fixing or arriving at the amount of divisible profits, interest on the amount of the unimpaired paid-up capital stock, but not including any premiums or bonuses paid thereon or in respect thereof that have been expended in the establishment, prosecution or extension of the company's business or applied to making good any impairment of capital, and on any other sum or sums from time to time standing at the credit of the shareholders may be allowed or credited to such shareholders at the average net rate of interest earned in the preceding year or other period under consideration upon the mean total funds of the company; such shareholders to be, however, charged with a fair proportion of all losses incurred upon investments or other losses of a similar character in the proportion of the mean shareholders' fund to the mean total funds.

(4) This section does not interfere with the right of the participating policyholders of any such company to share in the profits realized from the non-participating branch of its business in any case in which such policyholders are so entitled under the Acts relating to such company in force on the 4th day of May, 1910. 1951, c. 11, s. 2.

85. (1) Every company shall at all times retain in Canada and under its own control assets of a value at least equal to the amount of its total liabilities to its policyholders in Canada and of such assets an amount at least equal to two-thirds of its said total liabilities in Canada shall consist of investments in or loans upon Canadian securities, but in the event of it being necessary to

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to remove from Canada any portion of the securities held in Canada for the purpose of exchanging the same for other securities authorized under this Act, or for any similar purpose, they may be entrusted for the purpose intended to a responsible bank, trust corporation or other corporation carrying on business outside of Canada.

(2) Notwithstanding anything contained in its Act of incorporation or in any Act amending such Act, a company may deposit in any country outside of Canada such portion of its funds and securities as may be necessary or desirable in respect of the business of the company in that country, but the amount so deposited shall not exceed

(a) the reserves on the company's policies in that country together with a proportion of the combined paid capital, contingency reserves and unappropriated surplus of the company equal to the proportion that the reserves on the company's policies in that country are of the reserves on all of its policies, or

(b) the amount required to be so deposited by the laws of that country, whichever is the greater.

(3) Funds and securities for the protection of, or for the purpose of paying claims under policies issued in one country outside of Canada and payable in the currency of another such country, may be deposited in the country in the currency of which the policies are payable, and the securities so deposited shall not be deemed to be funds and securities deposited in such country within the meaning of subsection (2); and funds and securities held in Canada in trust for policyholders outside of Canada in pursuance of a reinsurance agreement between such company and any other company shall not be deemed to be funds and securities retained in Canada.

(4) Save as in this section provided all the securities of every company shall be held at the head office of the company or elsewhere in Canada. 1932, c. 46, s. 85; 1950, c. 28, s. 17.

86. Except for the bona fide purpose of protecting investments previously made by it, no such company shall, nor shall its directors or officers or any of them on its behalf, under colour of an investment of the company's funds or otherwise, directly or indirectly be employed, concerned or interested in the formation or promotion of any other corporation, but nothing in this Act shall be deemed to prohibit R.S., 1952.
prohibit any company from investing funds in securities of a newly formed corporation under and subject to the provisions of section 63. 1936, c. 18, s. 7.

87. No such company shall subscribe to or participate in or employ the funds of the company in any underwriting for the purchase or sale of securities or property of any kind, nor shall any director or officer, except for the bona fide purpose of protecting investments already made by the company enter into any transaction for such purchase or sale on account of such company, jointly with any other person, firm or corporation, but this section shall not be deemed to prohibit the subscription in manner aforesaid for bonds or securities permitted by this Act as a bona fide permanent investment on behalf of any such company. 1934, c. 27, s. 22.

88. (1) No salary, compensation or emolument shall be paid to any director of any company for his services as director unless authorized by a vote of the members in the case of a mutual company, and by a vote of the shareholders and other members, if any, in the case of a company having capital stock.

(2) No salary, compensation or emolument shall be paid to any officer or trustee of any company unless authorized by a vote of the directors, nor shall any salary, compensation or emolument amounting in any year to more than five thousand dollars be paid to any agent or employee unless the contract under which such amount becomes payable, if made after the 4th day of May, 1910, has been approved by the board of directors. 1932, c. 46, s. 87.

89. The company shall have power by by-law of the directors to provide for the creation of a staff pension and insurance fund, but such by-law shall before becoming effective be submitted to and be approved of at an annual meeting of the company or at a special general meeting of the members thereof, notice of the intention to consider such by-law having been in either case duly given. 1932, c. 46, s. 88.

90. (1) Every company registered under Part III to transact the business of life insurance, whether alone or in combination with any other class of insurance business, shall have power, with the permission of the Minister, to make an agreement

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(a) to amalgamate its property and business with the property and business of any other such company that is registered to transact the classes of business to be so amalgamated;

(b) to transfer all or any portion of its policies or of its property and business to, or to reinsure all or any portion of its policies in, any company that has the power to make such an agreement and holds a certificate of registry from the Minister, under this or any other Act, to transact the classes of insurance business to be so transferred or reinsured; or to transfer all or any portion of its policies, other than its policies in Canada, to or to reinsure the same in any company not so registered that has the power to make such an agreement; or

(c) to purchase and take over all or any portion of the business and property, or to reinsure all or any portion of the policies, of any company whether so registered or not that transacts the business of life insurance within Canada or elsewhere, whether alone or in combination with other classes of insurance business, being classes of insurance business that the purchasing or reinsuring company is registered to transact;

and to enter into all contracts and undertakings necessary thereunto, but no such agreement shall be effective until it is sanctioned by the Treasury Board.

(2) When any such agreement has been entered into, the directors of the companies that are parties thereto may, on compliance with this section, apply to the Treasury Board to sanction the agreement, and the Board, after hearing the directors and other persons whom it considers entitled to be heard upon the application or giving them an opportunity to be heard, may sanction the agreement if the Board is satisfied that no sufficient objection to the agreement has been established.

(3) Before any such application is made to the Treasury Board,

(a) notice of intention to make the application shall be published in the Canada Gazette, stating the day on or after which the application will be made, such day being at least thirty days after the date of publication of the notice;

(b) a copy of the notice together with

(i) a statement of the nature and terms of the agreement,

(ii) a statement of the nature and terms of the agreement,
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(ii) an abstract of the material facts embodied in the agreement, and

(iii) copies of the actuarial and other reports upon which the agreement is founded, including a report by an independent actuary, shall be served on the shareholders, members and policyholders in Canada of the companies concerned, by transmission through the post office to the registered or other known address of each shareholder, member and policyholder, and within such period that they may be delivered in due course of delivery at least thirty days before the day stated in the notice on or after which the application will be made; but the Minister may dispense with such service to the extent that, in his view, the circumstances of the case so warrant; and

(c) the agreement shall be open to the inspection of the shareholders, members and policyholders at the principal offices of the companies for a period of at least thirty days after service of the notice and documents provided for in paragraph (b), or after the Minister may have dispensed with such service; and any shareholder, member, or policyholder is entitled to a copy of the agreement on request therefor in writing to the principal office of the company of which he is a shareholder, member or policyholder, as the case may be.

(4) Whenever the Treasury Board sanctions an agreement under this section, the companies concerned or the combined or continuing company, as the case may be, shall, within ten days after the date of sanction, deposit with the Superintendent,

(a) certified copies of the statement of the assets and liabilities of each company concerned,

(b) a statement of the nature and terms of the agreement,

(c) a certified copy of the agreement,

(d) certified copies of the actuarial and other reports upon which the agreement is founded, and

(e) a declaration under the hands of the president and manager of each company that to the best of their knowledge and belief every payment made or to be made to any person whatsoever on account of the agreement is therein fully set forth and that no payments, other than those set forth, have been made or

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are to be made in money, policies, securities or other property or valuable consideration, by or with the knowledge of any of the parties to the agreement.

(5) A company registered under Part III shall not be permitted to amalgamate its business with or to transfer its business to, or to reinsure its business in any other company, if the capital of the combined company after such amalgamation, or of the continuing company after such transfer or reinsurance, would be impaired, nor shall any company so registered and having an impaired capital be permitted to purchase and take over the business and property, or any portion thereof, or to reinsure all or any portion of the policies of any other company, whether so registered or not, that transacts the business of life insurance in Canada or elsewhere.

(6) A company registered under Part III shall not amalgamate with, transfer its business to, or reinsure its business in, another company, whether so registered or not, unless such amalgamation, transfer, or reinsurance is sanctioned by the Treasury Board in accordance with this section.

(7) This section does not apply to contracts of reinsurance made by companies in the ordinary course of their business. 1950, c. 28, s. 18.

PART V.

FRATERNAL BENEFIT SOCIETIES.

91. (1) This Part applies only to fraternal benefit societies registered under this Act.

(2) Every society registered under the provisions of this Act, is, when so registered, exempt from the provisions of Part II with the exception of sections 26, 42 and 46 and from the provisions of sections 82, 83 and 84. 1932, c. 46, s. 90; 1936, c. 18, s. 8.

92. (1) No fraternal benefit society shall be registered under this Act if it is in effect the property of its officers or collectors or belongs to any private proprietary, or if it is conducted as a trading or mercantile venture, or for purposes of commercial gain.

(2) A majority of the board of directors, executive council, grand council or other governing body, by what ever

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ever name called, of every fraternal benefit society shall at all times be persons resident in Canada. 1932, c. 46, s. 91; 1936, c. 18, s. 9.

Granting of sickness benefits by subordinate branch.

93. (1) It shall be a condition of the granting of a certificate of registry or any renewal thereof to a fraternal benefit society that no by-law of the society shall empower or purport to empower any subordinate branch of the society to grant sickness benefits to any member of the branch unless the by-law makes adequate provision to secure upon an actuarial basis the solvency of the sick benefit fund of the branch.

(2) Any provision of the charter, Act of incorporation or articles or memorandum of association of any such society, which prohibits branches of the society from so granting sickness benefits, is hereby repealed. 1932, c. 46, s. 92.

Repeal of charter prohibitions.

Actuarial valuation before certificate granted.

94. (1) Every fraternal benefit society shall before a certificate of registry is granted to it under this Act, file with the Superintendent, in addition to the other statements and documents required by this Act to be filed, a report made by an actuary, appointed by the society, including therein, in such detail as the Superintendent may require, the results of an actuarial valuation made by the said actuary as at the next preceding 31st day of December or such later date as the Superintendent may specify, of each of the benefit funds maintained by the society having regard to the prospective liabilities of, and contributions to, each fund.

(2) Such report shall include a declaration by the said actuary that in his opinion the assets of the society applicable to each fund, taken at the value accepted by the Superintendent, together with the premiums, dues and other contributions to be thereafter received from the members according to the scale in force at the date of the said valuation, are sufficient to provide for the payment at maturity of all the obligations of the fund without deduction or abatement.

Declaration of actuary.

(3) The society shall also file with the Superintendent a statement of its condition and affairs in such detail as the Superintendent may require, as at the date of the said valuation. 1932, c. 46, s. 93.

Statement of condition and affairs.

95. (1) The annual statements deposited in the Department under the provisions of this Act, by every fraternal benefit society registered under this Act, shall be in such form.

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form as the Minister may from time to time deem necessary to exhibit the condition and affairs of the society and the state of its various funds.

(2) There shall be included in the said annual statement a report made by an actuary appointed by the society, including therein, in such detail as the Superintendent may from time to time require, the results of an actuarial valuation, as at the date of the statement, of each of the benefit funds maintained by the society, having regard to the prospective liabilities of, and contributions to each fund, and the actuary shall certify as to each fund that, in his opinion, the reserve shown by such valuation, together with the premiums, dues and other contributions to be thereafter received from the members according to the scale in force at the date of valuation, is sufficient to provide for the payment at maturity of all the obligations of the fund without deduction or abatement.

(3) The reserve shown by such valuation, in respect of each fund, or at the option of the society any higher reserve, shall be entered as liabilities of the fund, but the reserve so entered shall not be less than the reserve, if any, which the society is required to maintain by its Act of incorporation or by the general laws to which it is subject. 1932, c. 46, s. 94; 1934, c. 27, s. 24.

96. (1) Where it appears to the Superintendent, from the annual statement filed with him or from any examination or valuation made in pursuance of this Act, that the assets of any fraternal benefit society registered under this Act, or of any benefit fund thereof, are insufficient to provide for the maturity of its policies without deduction or abatement or without increase of premiums or additional premiums, he shall make a special report to the Minister on the condition of the society and shall in such report state the amount of the deficiency in the society's assets, shown by the annual statement or by any examination or valuation made as aforesaid: Provided that, before so reporting to the Minister, the Superintendent may make a special valuation of the liabilities of the society under the said policies.

(2) Where the Minister after consideration of the said report concurs in the opinion of the Superintendent, he shall request the society within such time, not exceeding four years, as he may prescribe, to make good the deficiency.

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(3) Where the society does not within the time so prescribed comply with the request of the Minister, the certificate of registry of the society may be withdrawn. 1932, c. 46, s. 95.

97. Every fraternal benefit society registered under this Act shall, not later than the 1st day of June in each year, mail to each policyholder a copy of the valuation balance sheet on the basis used for the purpose of the annual statement mentioned in subsection (2) of section 95, and an explanation of the facts concerning the condition of the society thereby disclosed; or in lieu thereof, shall publish in its official paper such balance sheet and explanation and mail a copy of the issue of said paper containing the same to each of the society's policyholders. 1936, c. 18, s. 10.

98. Every fraternal benefit society that on the 31st day of December, 1919, held a licence from the Minister, shall continue to maintain such separate funds as it was required by its charter or by its constitution and laws to maintain at the said date. 1932, c. 46, s. 97.

99. (1) Any fraternal benefit society registered under this Act, if duly authorized by by-law of the society passed on the recommendation of its actuary, shall have power to,

(a) insure the dependent children of the members of the society,

(b) issue to its members policies providing benefits in the event of the death of, or injury to, the member by accident or providing indemnity during the incapacity of the member arising out of accident or sickness,

(c) issue to its members policies of life, endowment or term insurance,

(d) grant loans to its members on the security of their policies, grant paid-up policies or other equities in lieu thereof to members desiring to be relieved of payment of future premiums or any part thereof, or pay cash surrender values for policies and purchase the interest of members in the said policies, and

(e) maintain such separate funds as may from time to time be authorized by by-law, validly enacted by the society and approved by the Superintendent.

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(2) Notwithstanding any limitations in the Act of incorporation of the society, any by-law referred to in subsection (1) shall set forth the rates of benefit and indemnity and the amounts of insurance that may be issued, but any such by-law shall be without effect unless the actuary of the society certifies to the reasonableness of the rates of benefit and indemnity and of the amounts of insurance, having regard for

(a) all the conditions and circumstances for their issuance,
(b) the sufficiency of the rates of contribution therefor, and
(c) the reasonableness of the loan values, cash values and other equities that may be provided.

(3) A by-law authorizing a society to exercise the powers mentioned in paragraph (a) of subsection (1) shall establish a separate fund to which the receipts and payments in respect of policies issued pursuant to those powers shall be credited and charged respectively; and in like manner a separate fund shall be established by any by-law authorizing the society to exercise the powers mentioned in paragraph (b) or paragraph (c), respectively.

(4) The powers enumerated in this section may be exercised by any such society as if conferred upon the said society by its Act of incorporation and the said Act of incorporation of every such society is hereby amended accordingly. 1932, c. 46, s. 98; 1950, c. 28, s. 19.

100. The term “Actuary” in this Part means a Fellow of the Institute of Actuaries of Great Britain, the Faculty of Actuaries in Scotland, or the Society of Actuaries. 1950, c. 28, s. 20.

PART VI.

COMPANIES OTHER THAN FRATERNAL BENEFIT SOCIETIES TRANSACTING INSURANCE OTHER THAN LIFE INSURANCE.

101. (1) This Part applies to all companies, other than fraternal benefit societies, registered under this Act to transact the business of insurance, in respect of any class of such business other than life insurance or marine insurance.

(2) No company is required to be registered under this Act in respect of the business of marine insurance. 1950, c. 28, s. 21.
102. (1) Every company shall, in respect of its outstanding unmatured policies, include in the liabilities in its annual statement deposited in the Department reserves not less than the following:

(a) for non-cancellable sickness and accident policies, a reserve computed on such bases and in accordance with such methods as shall place an adequate value on the liabilities thereunder, but in no case shall the value placed upon the benefits under any policy be less than the value placed upon the future premiums;

(b) for business on the premium note system, eighty per cent of the unearned portion of the assessments that have been levied in respect of all outstanding premium notes held by the company computed pro rata as at the date of the statement;

(c) for all other business, eighty per cent of the unearned premiums computed pro rata as at the date of the statement.

(2) There shall be included in the said annual statement a report, made by an actuary appointed by the company and qualified within the meaning of section 100 or who is a Fellow by examination of the Casualty Actuarial Society, showing therein, in such detail as the Superintendent may from time to time require, the results of an actuarial valuation, as at the date of the statement, of the policies required to be valued under paragraph (a) of subsection (1) having regard for the prospective liabilities under the policies and the prospective premiums to be paid thereunder, and the actuary shall certify that, in his opinion, the reserves shown by the valuation, together with the premiums to be thereafter paid by the policy-holders, are sufficient to provide for the payment at maturity of all the obligations of the company under the policies. 1950, c. 28, s. 22.

103. (1) Every company shall at all times maintain assets, allowable as such under the provisions of this Act or that were authorized by law at the time of their acquisition, to a value at least fifteen per cent in excess of the total of the unearned premiums upon all its outstanding unmatured policies, calculated pro rata for the time unexpired, together with the amount of matured claims and all its other liabilities of every kind, and in computing such excess there shall be deducted from the assets of the company the amount of any investment in the shares of any other company transacting the business of insurance made under the authority of section 64; but in respect of any outstanding

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outstanding unmatured non-cancellable sickness and accident policies, the company shall maintain assets at least equal to the liability therefor included in the annual statement of the company in accordance with the provisions of section 102.

(2) Every company registered to transact the business of hail insurance shall, in each year, set aside as a hail insurance surplus fund at least fifty per cent of the profit realized from such business during the said year, until or so that the said surplus fund in any year is not less than fifty per cent of the net premiums received by it in respect of its business of hail insurance during the preceding calendar year.

(3) Subject to the provisions of subsection (4), no dividend shall be paid by any company while its capital is impaired or while its assets are less than the amount required by subsections (1) and (2) nor shall any dividend be paid that would reduce its assets below the said amount or impair its capital.

(4) Where any company has, prior to the 4th day of May, 1910, under the provisions of its Act of incorporation or any amendments thereto, created and issued part of its capital stock as preference stock, giving such preference stock the right to a fixed preferential dividend, the word "capital" in subsection (3) shall be read and construed as meaning as to such company its preferred capital exclusively in so far as regards the payment of such preferential dividends.

(5) Where it appears to the Superintendent that the assets of any company fall below the requirements of subsections (1) and (2), he shall report the fact to the Treasury Board and shall in said report state whether or not the company appears to him to have failed to comply with the requirements of subsection (3), and if the Treasury Board after a full consideration of the matter and after a reasonable time has been given to the company to be heard by them, so directs the Minister shall

(a) forthwith withdraw the company's certificate of registry, or

(b) upon such terms and conditions as the Board deems proper, limit a time within which the company shall make good the deficiency (the company's certificate of registry being continued in the meantime) and upon the

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104. (1) Every company shall at all times retain in Canada and under its own control assets of a value at least equal to its total liabilities to its policyholders in Canada including among such liabilities the full unearned premiums computed pro rata in respect of the unexpired periods of the policies except in respect of outstanding unmatured non-cancellable sickness and accident policies, for which policies the liability computed in accordance with section 102 shall be so included in the said liabilities. But in the event of it being necessary to remove from Canada any portion of the securities held in Canada for the purpose of exchanging the same for other securities authorized under this Act or for any similar purpose, they may be entrusted to a responsible bank, trust corporation or other corporation carrying on business outside of Canada.

(2) Any such company may deposit outside of Canada such portion of its funds and securities as is necessary to the maintenance of any foreign branch or branches, but all other securities of such company shall be held at the head office of the company or elsewhere in Canada. 1932, c. 46, s. 103; 1936, c. 18, s. 12.

105. (1) In this section the word "surplus" means the excess of assets over the paid-up capital of the company and all the liabilities of the company, including the liability in respect of outstanding unmatured policies required to be included in the annual statement in accordance with section 102.

(2) Subject to the payment of preferential dividends in accordance with subsection (4) of section 103, until the surplus of a company equals or exceeds the liability in respect of outstanding unmatured policies required to be included in the annual statement in accordance with section 1562.
section 102, the company shall at the end of each year appropriate toward surplus at least twenty-five per cent of the profits of the company for the year last past.

(3) This section does not apply to any company that has a surplus of not less than five hundred thousand dollars and a combined paid capital and surplus of not less than one million five hundred thousand dollars nor less than the liability referred to in subsection (2). 1936, c. 18, s. 13; 1950, c. 28, s. 23.

106. (1) Notwithstanding anything in its Act of incorporation or in this Act any company having a capital stock may by by-law passed by the directors and approved by votes of the shareholders, representing at least two-thirds in value of the subscribed capital of the company, present or represented at a special general meeting duly called to consider such by-law, decrease the par value of the shares of the capital stock of the company unissued at the date of the passing of such by-law to the amount of five dollars per share or any multiple thereof and the number of unissued shares shall be increased so that the par value of the total unissued capital after the date of the passing of the by-law shall be the same as before the said date.

(2) The said by-law may also provide that any part of the said unissued capital stock shall be issued as shares without voting rights or with such limitations or restrictions as respects voting rights and control over the affairs of the company as may be deemed desirable, in which event the by-law shall provide that any such limitation or restriction shall be fully set out or clearly indicated in the certificates of such shares, and in the event of such limitations or restrictions not being so set out or clearly indicated they shall not be deemed to qualify the rights of the holders of such shares.

(3) Subject to the provisions of subsection (2) any by-law passed under this section by which the par value of the shares of the unissued capital is decreased shall provide that any holder of the shares of decreased par value shall have as a shareholder of the company a number of votes determined by dividing the total par value of his shares in the capital stock of the company by the par value of each share before the date of the passing of the said by-law. 1932, c. 46, s. 106.
Classes of hazards covered by fire certificate.

107. Any company registered under this Act to transact the business of fire insurance is, subject to the provisions of its Act of incorporation and upon compliance with the conditions of this Act other than in respect of an increase in deposit with the Minister, entitled to receive a certificate of registry for any one or more of the following classes of insurance limited to the insurance of the same property as is insured under a policy of fire insurance of such company, namely: falling aircraft, earthquake, tornado, hail, sprinkler leakage, limited or inherent explosion and civil commotion. 1932, c. 46, s. 107.

108. (1) Every company registered under Part III to transact the business of insurance other than the business of life insurance, shall have power, with the permission of the Minister, to make an agreement

(a) to amalgamate its property and business with the property and business of any other such company that is registered to transact the classes of business to be so amalgamated,

(b) to transfer all or any portion of its policies or of its property and business to any company that has the power to make such an agreement and holds a certificate of registry from the Minister, under this or any other Act, to transact the classes of insurance business to be so transferred, or to transfer all or any portion of its policies, other than its policies in Canada, to any company not so registered that has the power to make such an agreement, or

(c) to purchase and take over all or any portion of the business and property of any company whether so registered or not that transacts the business of insurance other than the business of life insurance, within Canada or elsewhere, being a class or classes of insurance business that the purchasing company is registered to transact, and to enter into all contracts and undertakings necessary thereunto, but no such agreement shall be effective until it is sanctioned by the Treasury Board.

(2) The provisions of subsections (2) to (7) of section 90 apply, mutatis mutandis, to any such agreement. 1950, c. 28, s. 24.

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109. (1) When any company has ceased to transact business, and has given written notice to that effect to the Minister, the securities of such company in the hands of the Minister shall not be delivered to the company until all its outstanding risks are insured or until surrenders thereof are obtained to the satisfaction of the Minister.

(2) Upon making application for its securities the company shall file with the Minister a list of all policyholders who have not been so reinsured, or who have not surrendered their policies; and it shall at the same time publish, and continue the publication for three calendar months, in the Canada Gazette and in at least one newspaper in the county, city or place in which the head office is established, a notice that it will apply to the Minister for the release of its securities on a certain day not less than three months after the date of the notice, and calling upon its policyholders opposing such release to file their opposition with the Minister on or before the day so named.

(3) After the day so named in the said notice, if the Minister be satisfied that the deposit of the company with him is substantially in excess of the requirements of this Act in respect of the continuing policyholders, he may with the concurrence of the Treasury Board from time to time release to the company such portion of the excess as he deems proper in the circumstances, and shall continue to hold the remainder of the deposit for the protection of the continuing policyholders as by this Act provided.

(4) Thereafter from time to time as such policies lapse, or proof is adduced that they have been satisfied, further amounts may be released on the authority aforesaid.

(5) Notwithstanding this section and section 108, if the company is in liquidation the securities of the company may, on the order of any court having jurisdiction under the Winding-up Act, be released by the Minister to the liquidator. 1932, c. 46, s. 108.

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Withdrawal of certificates of registry.

110. Where it appears from the annual statements or from an examination made of the condition and affairs of any company registered to transact the business of life insurance, or of any fraternal benefit society registered to transact any class or classes of insurance, that its liabilities to its policyholders in Canada, in respect of the class or classes of insurance business for which the company or society is so registered, including matured claims and the reserve for outstanding policies in Canada required under this Act to be included in the liabilities in the annual statement, after deducting any claim the company has against such policies, together with its other liabilities in Canada, exceed its assets in Canada, including the deposit with the Minister, the Minister shall notify the company or society and request it to make good the deficiency, and in the event of its failure to make the same good within sixty days after being so requested, he may withdraw its certificate of registry. 1932, c. 46, s. 109.

111. Where it appears from the annual statements or from an examination of the condition and affairs of any company, other than a fraternal benefit society, registered to transact any class of business other than life insurance, that its liabilities in respect of all its outstanding policies in Canada, issued in the transaction of any such class of business, computed in accordance with the provisions of section 102, together with other liabilities in Canada, exceed its assets in Canada, including the deposit with the Minister, or if in the case of a company registered to transact the business of hail insurance its hail insurance surplus fund in respect of the business of hail insurance in Canada falls below the amount required by subsection (2) of section 103, the Minister shall notify the company and request it to make good the deficiency; and, on its failure to make the same good within sixty days after being so requested, he may withdraw its certificate of registry. 1936, c. 18, s. 14.

112. Where any company fails to pay any undisputed claim arising under any policy of the company, or a disputed claim after final judgment, in regular course of law, for the space of ninety days after tender of a legally valid discharge, and after notice of failure to pay has been given to the Minister, such company shall be deemed to be insolvent in case of non-payment of claim after ninety days. R.S., 1952.
113. (1) Where it appears to the Superintendent that the liabilities of any company registered to transact the business of life insurance, including matured claims and the reserve for outstanding policies computed in accordance with the provisions of section 82 exceed its assets, he shall report the fact to the Treasury Board; and if the Treasury Board, after full consideration of the matter and after a reasonable time has been given to the company to be heard by the Board so directs, the Minister shall

(a) forthwith withdraw the company's certificate of registry, or

(b) upon such terms and conditions as the Board deems proper, limit a time, not exceeding three years, within which such company shall make good the deficiency, during which term the company's certificate of registry shall be continued.

(2) Upon the company's failure to make good such deficiency within the time so limited, its certificate of registry shall be withdrawn, and if the company's liabilities exceed its assets by twenty per cent or upwards, its certificate of registry shall be forthwith withdrawn.

(3) For the purpose of carrying out the provisions of this section, the Treasury Board may, upon the recommendation of the Minister, appoint such actuaries, valuers, or other persons as the Board deems proper, to value and appraise the company's liabilities and assets, and report upon its condition and its ability, or otherwise, to meet its engagements. 1932, c. 46, s. 113; 1936, c. 18, s. 15.

114. Where any company registered under this Act fails to deposit in the Department statements pursuant to the provisions of sections 69 and 70 or declines to permit the examination authorized by paragraph (d) of section 72 or by section 73, or refuses to give any information desired for such purpose in its possession or control, its certificate of registry may be withdrawn by the Minister. 1934, c. 27, s. 30.

115. (1) Every company shall cease to be registered and its name shall be removed from the register if the certificate of registry granted to it has been withdrawn or if on expiry such certificate has not been renewed.
(2) When the certificate of registry of any company has been withdrawn by the Minister under any of the provisions of this Act, except section 112, such certificate may be renewed if, within thirty days after withdrawal, the company complies with the requirements of this Act to the satisfaction of the Minister, and thereupon its name shall be restored to the register.

(3) Where the certificate of registry of any company has not been renewed on the expiry thereof by reason of the Superintendent having made a report to the Minister that, from the statement of affairs of the company, the company is not in a condition to meet its liabilities, or where the certificate of registry of any company has been withdrawn under section 110, section 111, section 113 or section 114, and has not been renewed within thirty days after such expiry or withdrawal, the company shall be deemed to be insolvent, and be subject to be wound up under the provisions of the Winding-up Act. 1932, c. 46, s. 115; 1934, c. 27, s. 31.

**Penalties.**

116. Any company, or any other corporation incorporated under the laws of Canada or of the late Province of Canada, or any fraternal society so incorporated, which, or any person who, acting on behalf of a company or such a corporation or society, transacts any class of insurance business in respect of which the company or such corporation or society is not registered under this Act, or does or performs any one or more of the acts constituting the business of insurance in relation to any such class of insurance, is guilty of an offence and liable upon indictment or upon summary conviction, to a penalty for each and every such offence, not exceeding five thousand dollars in the case of a company or such a corporation or society and not exceeding one thousand dollars in the case of a person acting on behalf of any company or any such corporation or society; and, in addition, in the case of a natural person, to imprisonment for any term not exceeding six months. 1936, c. 18, s. 16.

117. Every company that makes default in depositing in the Department the annual or other statements herein required to be deposited, shall incur a penalty of ten dollars for each day during which such default continues. 1932, c. 46, s. 117.

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118. Any company that, or any person who, fails to comply with any provision of this Act, or of the regulations made thereunder, or with any requirement of the Minister or the Superintendent made under the authority of this Act, is, if no other pecuniary penalty for such non-compliance is provided in this Act, liable for each such non-compliance to a penalty of not less than twenty dollars, and not more than five thousand dollars, in the discretion of the Court before which such penalty is recoverable. 1934, c. 27, s. 34.

119. All penalties payable under this Act shall be recoverable and enforceable, with costs, at the suit of Her Majesty, instituted by the Attorney General of Canada in the Exchequer Court of Canada, and shall, when recovered, be applied towards the payment of the expenses of the Department. 1934, c. 27, s. 34.

PART VIII.

BRITISH COMPANIES.

120. In this Part,

(a) “annual statement” includes both the statement of the Canadian business and of the general business of the British company required by this Act to be made;

(b) “assets in Canada” means all deposits that a British company has made with the Minister and all assets that have been vested in trust for the British company under, and for the purposes of, this Act;

(c) “chief agency” means the principal office or place of business of the British company in Canada;

(d) “chief agent” means the chief agent of the British company in Canada, named as such in the power of attorney hereinafter referred to by whatever name he may be designated;

(e) “president” includes the chairman, governor, manager or other principal officer of the British company. 1932, c. 46, s. 119.

Certificates of Registry and Deposits.

121. There shall be established and maintained in the Register of British companies. Department a register in which shall be entered the names of all British companies registered under this Part and to which certificates of registry are granted. 1932, c. 46, s. 120.
122. No British company shall transact the business of insurance in Canada, save as hereinafter expressly provided, unless it is registered and holds a certificate of registry from the Minister. 1932, c. 46, s. 121.

123. Every British company shall, as a condition of being registered,

(a) file in the Department

(i) a copy of the charter, Act of incorporation or articles of association of the British company, certified by the proper officer in charge of the original thereof,

(ii) a power of attorney from the British company to its chief agent or attorney in Canada, in such form as may be required by the Minister,

(iii) a statement in such form as may be required by the Minister of the condition and affairs of the British company on the 31st day of December next preceding, or up to the usual balancing day of the British company, if such day is not more than twelve months before the filing of the statement, and such additional statements or information as the Minister may require as to its solvency and as to its ability to meet all its obligations, and

(iv) evidence satisfactory to the Minister that the British company is authorized under the laws of the country in which its head office is situate to transact in such country the class of insurance business for which the British company desires to be registered in Canada; and

(b) make a deposit with the Minister in any of the securities specified in section 57, in the following sum or sums, namely:

(i) for a certificate of registry to transact the business of life insurance or fire insurance, the sum of one hundred thousand dollars, and

(ii) for a certificate of registry to transact any other class of insurance business, such sum as the Treasury Board may determine. 1934, c. 27, s. 36.

124. (1) The power of attorney shall:

(a) declare at what place in Canada the chief agency of the British company is or is to be established, and

(b)
(b) expressly authorize such attorney to receive from the Minister and the Superintendent all notices that, under the laws of Canada are required to be given, or which it is thought advisable to give.

(2) Whenever any British company registered under this Act changes its chief agent or chief agency in Canada the British company shall file a further power of attorney appointing the new chief agent or designating the new chief agency, as the case may be. 1934, c. 27, s. 36.

125. (1) Where the name of any British company applying to be registered is in the opinion of the Superintendent objectionable on the grounds that the name of the company is either,

(a) that of any company, British company, or provincial company registered under this Act or of any corporation registered under the Foreign Insurance Companies Act, or a name liable to be confounded with the name of any such company, British company, provincial company or corporation, or

(b) otherwise on public grounds objectionable,

the Superintendent shall so report to the Minister.

(2) Before so reporting to the Minister the Superintendent shall, by notice in writing in that behalf, afford the British company applying to be registered and any other interested party an opportunity to be heard, and at any such hearing any of the interested parties may adduce evidence, documentary or oral, in support of his contention; and, for the purpose of conducting such hearing, the Superintendent shall have all the powers of a Commissioner under Part I of the Inquiries Act.

(3) The Minister, after consideration of the report of the Superintendent and of the evidence, if any, adduced before him, may refuse to register the company.

(4) Where the refusal of the Minister to register the company is based upon any of the grounds of objection set forth in subparagraph (a) of subsection (1), an appeal shall, in such case but in no other, lie in a summary manner to the Exchequer Court of Canada, which shall have power to make all necessary rules for the conduct of appeals under this subsection; and the provisions of subsection (2) of section 78 are applicable in respect of every such appeal, save that wherever the word “Superintendent” appears in the said subsection, there shall, for the purposes of every such appeal, be substituted the word “Minister”. 1571

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Appeal to the Supreme Court of Canada.

(5) From any final judgment given by the Exchequer Court of Canada upon any appeal brought before the said Court under the provisions of this section, any of the interested parties, including the Crown, may, within fifteen days from the day on which such judgment has been given, appeal to the Supreme Court of Canada, and the judgment of the Supreme Court of Canada upon any such appeal, shall, in all cases, be final and conclusive. 1934, c. 27, s. 37.

Form of certificate of registry.

126. (1) The certificate of registry shall be in such form or forms as may be from time to time determined by the Minister, and shall specify the business to be carried on by the British company.

(2) The certificate of registry shall expire on the 31st day of March in each year, but may be renewed from year to year, or for any term less than a year.

Limitations.

(3) Any certificate of registry or renewal thereof may contain any limitation or condition which the Minister may deem necessary to give effect to the provisions of this Act. 1932, c. 46, s. 124.

Assets to be maintained in Canada by life companies.

127. Every British company registered under this Act to transact the business of life insurance shall, in respect of its life insurance business, at all times maintain assets in Canada of an amount at least equal to its liabilities to policyholders in Canada, including matured claims and the reserve for outstanding policies in Canada required under this Act to be included in the annual statement after deducting any claim such company has against such policies, together with its other liabilities in Canada. 1932, c. 46, s. 125.

Assets to be maintained in Canada.

128. (1) Subject to this section every British company registered under this Act to transact any class of insurance business, other than life insurance, shall at all times maintain assets in Canada in respect of any such class of business of an amount at least equal to the liabilities of the company in Canada including the liabilities of the company in respect of its outstanding unmatured policies in Canada computed in accordance with the provisions of section 142.

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(2) The assets in Canada of a British company which is a purely mutual fire insurance company shall continue to form part of the general assets of such company, available pari passu to all its policyholders in or out of Canada in the same manner as its other funds; but no such company shall, except with the consent of the Treasury Board, and upon such terms and conditions as the Treasury Board may determine, reduce the amount of its assets in Canada below the amount otherwise required by this Act to be maintained in Canada.

(3) Subsection (2) does not apply to any such company that files with the Minister in a form approved by him, a declaration that the assets in Canada of such company are held for the protection of the policyholders in Canada, exclusively, of such company. 1934, c. 27, s. 39.

129. (1) Any British company may vest in Canada assets in trust for the company for the purposes of this Act in a trust corporation incorporated by or under the authority of an Act of the Parliament of Canada or of the Legislature of one of the provinces of Canada appointed by the company and approved by the Minister.

(2) The assets that may be so vested in trust for the purposes of this Act are those set forth in the Second Schedule, having regard to the class or classes of insurance business in respect of which the assets are so vested in trust.

(3) The trust deed shall first be approved by the Minister, who with the approval of the Treasury Board shall determine from time to time the value at which such assets shall be accepted for the purposes of this Act, and the trustees may deal with such assets in any manner provided by the deed of trust appointing them, but so that the accepted value of the assets held by them shall not fall below the value required by this Act. 1932, c. 46, s. 127; 1950, c. 28, s. 25.

Statements and Returns.

130. (1) Every British company registered under this Part shall make annual statements of its condition and affairs, at the balancing day of the company in each year, and the form and manner of making such statements shall, as to the Canadian business of the British company be such as the Minister may, from time to time, determine for the purposes of this Act; and, as to its general business, shall
shall be in the same form as the British company is required by law to furnish to the government of the country in which its head office is situate.

(2) Where such British company is not required by law to furnish a statement to the government of the country in which its head office is situate, then the statement, as to its general business, shall be in the same form as such company usually submits to its members or shareholders.

(3) In the event of no statement of its general business being submitted to its members or shareholders, then the company shall file a statement showing in concise form the assets and liabilities of the company at such balancing day, and the income and expenditure of such company for the year ending on such balancing day.

(4) The annual statement of Canadian business required to be made under this section shall be deposited in the Department on the 1st day of January next following the date at which the condition and affairs of the company are thereby shown or within two months after that day, but such schedules to the statement as may be designated by the Minister from time to time may be deposited not later than three months after the said 1st day of January.

(5) Every such British company shall, at the time of making its annual statement of Canadian business, declare any change which has been made since the date of deposit of its next preceding annual statement in the charter, Act of incorporation or articles of association of the company, and any change that has been made in the chief agency or chief agent, or the attorney of such British company, as the case may be. 1932, c. 46, s. 128; 1934, c. 27, s. 41; 1950, c. 28, s. 26.

131. (1) The statement of general business required to be made under section 130 shall be deposited in the Department within one month after it is required by law to be furnished to the government of the country in which the head office of the British company is situated, or, if the statement is not required to be so furnished, then within one month after its submission at the annual meeting of the shareholders or members of the company, but in no case later than the 30th day of June next following the date at which the condition and affairs of the company are thereby shown.

(2) The statements of Canadian business shall be verified by the oath of the company's chief agent in Canada and the statement of general business shall be verified by the

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the oath of the president, vice-president, or managing
director, and the secretary, manager or actuary of the
company. 1932, c. 46, s. 129; 1950, c. 28, s. 27.

132. (1) Every British company registered under this
Part shall keep at its chief agency in Canada records and
documents sufficient to enable the chief agent to prepare and
furnish the required statement of Canadian business, and
such that the said statement may be readily verified there-
from, except that in the case of any such company that
does not issue policies signed or countersigned by a resident
agent or an official of a branch office in Canada, such
records and documents are sufficient if they exhibit, in
respect of its Canadian business:

(a) insurance written and in force, including cancella-
tions, and gross premium deposits thereon;
(b) dividends or refunds of unabsorbed premium de-
oposits paid or credited to policyholders in Canada;
(c) losses incurred and losses paid to policyholders in
Canada; and
(d) all assets in Canada.

(2) The Superintendent may examine the books, records,
vouchers, receipts and other documents of such company
relating to its business in Canada, for the purpose of
checking and verifying the said statement of such business
and the schedules or other documents relating to or form-
ing part thereof, and shall have power to make all necessary
corrections in said statement, in accordance with the infor-
mation obtained from the said books, records and docu-
ments. 1932, c. 46, s. 130; 1950, c. 28, s. 28.

133. (1) In every annual statement of Canadian busi-
ness, required to be deposited by section 130, the securities
shall be shown at the market values applicable to them at
the date of the statement, or, in the discretion of the
Superintendent, at a date not more than sixty days before
the date of the statement.

(2) With respect to the business of life insurance, re-
deemable securities not in default, issued or guaranteed by
the Government of Canada or by the government of any
province of Canada or by the Government of the United
Kingdom or by the Government of the United States of
America, shall also be shown in the statement at the
amortized values applicable to the securities at the date
of the statement.

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(3) When, in the opinion of the Minister, the market values are unduly depressed, the Minister may, on report of the Superintendent, authorize, for the purpose of subsection (1), the use of values in excess of the market values but not exceeding the values used for this purpose in the next preceding annual statement of the company or, in the case of securities acquired by the company since the date of that statement, not exceeding the book values at the date of the statement to be deposited. 1950, c. 28, s. 29.

134. (1) Where any British company registered under this Part to transact the business of life insurance has assets vested in trust with a trust corporation for the purposes of this Act, the trust corporation shall prepare as at the last day of June and of December in each year and deposit in the Department within thirty-one days after each of the said days, a statement, verified under oath by the manager and the secretary or other principal officers of the trust corporation and in such form as the Minister may from time to time determine, showing the changes during the preceding half year in the assets of the company so vested in trust for its life insurance business.

(2) The statements so deposited shall be embodied by the Superintendent by way of appendix or otherwise in the annual report prepared by him for the Minister. 1950, c. 28, s. 30.

135. (1) In his annual report prepared for the Minister, the Superintendent shall include a summary classification of the assets in Canada of each British company registered under this Act.

(2) In his said report the Superintendent shall make all necessary corrections in the annual statements made by the British companies as herein provided and may increase or diminish the liabilities of such companies to the true and correct amounts as ascertained by him in the examination of their affairs at the chief agencies thereof in Canada, or otherwise. 1932, c. 46, s. 132; 1950, c. 28, s. 31.

136. The Minister may, from time to time, instruct the Superintendent to examine at the head office into the general condition and affairs of any British company registered under this Act. 1934, c. 27, s. 43.

Release of Assets in Canada.

137. (1) Any British company registered under this Part that desires to obtain the release of its assets in Canada...
Canada by reason of having decided to discontinue business in Canada may make application in writing to the Minister for the release of its assets in Canada.

(2) The assets in Canada of any such company shall not, except as herein otherwise provided, be released, unless,

(a) the company has obtained the surrender of its outstanding policies in Canada, or has transferred such policies to some company, British company or provincial company, registered under this Act or some corporation registered under the Foreign Insurance Companies Act; and

(b) the company files with the Minister a list of all policyholders in Canada, if any, whose policies have not been so surrendered or transferred together with a financial statement of the condition and affairs of the company, and if the company is registered to transact the business of life insurance, a list of all policyholders in Canada whose policies have been so surrendered or transferred; and

(c) the company furnishes proof of the publication, for three calendar months in the Canada Gazette, and in at least one newspaper in the county, city or place in which the chief agency is established, of a notice that it will apply to the Minister for the release of its assets in Canada on a certain day, which shall be not less than three months after the date of the notice, and calling upon its policyholders in Canada opposing such release to file their opposition with the Minister on or before the day so named.

(3) After the day so named in the said notice, if the Minister be satisfied that the company is not liable under any policies of insurance, and has discharged all its obligations in Canada, he may, with the concurrence of the Treasury Board, release to the company its assets in Canada.

(4) The Minister, with the concurrence of the Treasury Board, may authorize the trustee in which assets are vested in trust for any such company, to employ any portion of such assets for the purpose of effecting the surrender or transfer of outstanding policies in Canada as aforesaid, but not so as to reduce the assets in Canada of such company below the requirements of this Act in respect of continuing policyholders.

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(5) Where it appears that any such company has not obtained the surrender of, or transfer as aforesaid, of its outstanding policies in Canada, but that the deposit of the company with the Minister is substantially in excess of the requirements of this Act in respect of the continuing policyholders, the Minister, after the day so named in the notice aforesaid, may, from time to time, release to the company such portion of the excess as he deems proper under the circumstances, and shall continue to hold the remainder of the deposit for the protection of the continuing policyholders as by this Act provided.

(6) Notwithstanding the provisions of this section, if such company is in liquidation the securities of the company may, on the order of any court having jurisdiction under the Winding-up Act, be released by the Minister to the liquidator. 1932, c. 46, s. 134; 1934, c. 27, s. 44.

138. (1) Sections 54, 56 to 61, 72 to 74, subsections (1) and (2) of section 75 and sections 76 and 78 apply, mutatis mutandis, to or in respect of every British company registered to transact any class or classes of insurance business under this Part to the same extent as they are applicable to or in respect of a company registered to transact the same class or classes of insurance business under Part III.

(2) In any provision so made applicable to a British company registered under this Part, the words "head office" wherever they appear, shall in respect of the application of any such provision to a British company, be read as if the words "chief agency" were substituted therefor. 1932, c. 46, s. 136; 1950, c. 28, s. 33.

Life Insurance Companies.

139. The provisions of subsections (1), (2) and (4) of section 81 and section 82 apply, mutatis mutandis, to every British company registered under this Part to transact only the business of life insurance and to every British company so registered to transact the business of life and other insurance, in respect only of the life insurance business of the British company; but the said subsections of section 81 apply only to the life insurance business of such company in Canada and the said section 82 applies to every such company only in respect of the annual statement of its Canadian business required to be deposited under section 130. 1934, c. 27, s. 47.

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140. The provisions of sections 141 to 143 apply to all British companies registered under this Act to transact the business of insurance in respect of any class of such business other than life insurance. 1934, c. 27, s. 48.

141. (1) Every British company shall, in respect of its outstanding unmatured policies in Canada, include in the liabilities in its annual statement of Canadian business deposited in the Department reserves not less than the following:

(a) for non-cancellable sickness and accident policies, a reserve computed on such bases and in accordance with such methods as shall place an adequate value on the liabilities thereunder, but in no case shall the value placed upon the benefits under any policy be less than the value placed upon the future premiums nor shall the reserve so computed be less than the reserve computed in accordance with the bases and methods used by the company in computing the reserve for the several classes of such policies in its statement of general business;

(b) for business on the premium note system, eighty per cent of the unearned portion of the assessments that have been levied in respect of all outstanding premium notes held by the company computed pro rata as at the date of the statement; and

(c) for all other business, eighty per cent of the unearned premiums computed pro rata as at the date of the statement.

(2) There shall be included in the said annual statement a report, made by an actuary appointed by the company and qualified within the meaning of section 100 or who is a Fellow by examination of the Casualty Actuarial Society, showing therein, in such detail as the Superintendent may from time to time require, the results of an actuarial valuation, as at the date of the statement, of the policies required to be valued under paragraph (a) of subsection (1) having regard for the prospective liabilities under the policies and the prospective premiums to be paid thereunder, and the actuary shall certify that, in his opinion, the reserves shown by the valuation, together with the premiums to be thereafter paid by the policy-holders

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holders, are sufficient to provide for the payment at maturity of all the obligations of the company under the policies. 1950, c. 28, s. 34.

142. (1) For the purposes of determining the amount of assets in Canada required to be maintained by every British company in accordance with the provisions of section 128 the liability of every company in respect of its outstanding policies in Canada shall be,

(a) the full unearned premiums computed pro rata in respect of the unexpired periods of the policies, or

(b) twice the net annual cost to the insured of insurance in force in Canada on the date of the annual statement ascertained by deducting from the annual premiums charged to such insured a credit allowance computed at the rate of the weighted average dividend or refund paid or credited by the British company to its policyholders during the preceding five years, whichever is the less, but the liability in respect of outstanding non-cancellable sickness and accident policies in Canada shall be computed in accordance with the provisions of section 141.

(2) An addition shall be made to the said liability so computed in respect of every British company that transacts the business of hail insurance in Canada in an amount at least equal to fifty per cent of the total net premiums received by the company in respect of its business of hail insurance in Canada during the preceding calendar year. 1932, c. 46, s. 140; 1936, c. 18, s. 17.

143. (1) Any British company registered under this Act to transact the business of fire insurance is, upon compliance with the conditions of this Act other than in respect of an increase in deposit with the Minister, entitled to receive a certificate of registry for any one or more of the following classes of insurance limited to the insurance of the same property as is insured under a policy of fire insurance of such company, namely,—falling aircraft, earthquake, tornado, hail, sprinkler leakage, limited or inherent explosion and civil commotion if such class or classes of insurance are authorized by its Act of incorporation or charter.

(2) Any such company, if a purely mutual company, is entitled to the benefit of subsection (2) of section 128 in respect of the transaction of such additional classes of insurance as well as its fire insurance business. 1934, c. 27, s. 50; 1936, c. 18, s. 18.

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144. Sections 141 and 142 do not apply to the business of title insurance transacted in Canada by any British company registered under this Act. 1934, c. 27, s. 51.

Withdrawal of Certificate.

145. (1) Sections 110, 111, 112, and 115 apply, mutatis mutandis, to every British company registered under this Act to the same extent as they are applicable to a company registered to transact the same class, or classes of insurance business under Part III.

(2) Notwithstanding compliance with sections 127 and 128, if the Superintendent reports to the Treasury Board that in his opinion the assets in Canada of any British company registered under this Act are not sufficient, having regard for all the circumstances, to give adequate protection to the policyholders in Canada of the company, the Board, after giving the company an opportunity to be heard, may require the company to increase its assets in Canada to such an extent as the Board may deem necessary to give that protection, and in the event of failure to comply with this requirement within such time as the Board may prescribe, the Minister may withdraw the certificate of registry of the company and in that case subsection (3) of section 115 shall apply to the British company, mutatis mutandis. 1934, c. 27, s. 52; 1950, c. 28, s. 35.

146. Where any British company registered under this Act fails to deposit in the Department annual statements pursuant to the provisions of sections 130 and 131, or declines to permit the examination authorized by section 132 or by section 136, or refuses to give any information desired for such purpose in its possession or control, its certificate of registry may be withdrawn by the Minister. 1934, c. 27, s. 53.

Penalties.

147. Any British company that, or any person who, acting on behalf of any such British company, transacts in Canada, any class of insurance in respect of which the British company is not registered under this Act, or does or performs in Canada any one or more of the acts constituting the business of insurance in relation to any such class of insurance (save as provided in section 149) is guilty of an offence and liable, upon indictment or upon summary conviction, to a penalty, for each and every such offence, not exceeding five thousand dollars in the case of

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a British company, and not exceeding one thousand dollars in the case of a person acting on behalf of any such British company; and, in addition, in the case of a natural person to imprisonment for any term not exceeding six months. 1934, c. 27, s. 54.

148. Sections 117, 118 and 119 apply, mutatis mutandis, to any British company registered under this Act. 1934, c. 27, s. 55.

Exemptions.

149. The provisions of this Part do not apply

(a) to any British company in respect of its business of marine insurance carried on in Canada,

(b) to any British company in respect of fire insurance on property situate in Canada, if such insurance is effected outside of Canada and without any solicitation whatsoever directly or indirectly on the part of such company, and if such company does not within Canada advertise its business in any newspaper or other publication or by circular mailed in Canada or elsewhere, and does not maintain an office or agency therein for the receipt of applications or the transaction of any act, matter or thing relating in any way to its said business, and, subject to the foregoing provisions, such company may inspect the property insured or to be insured under this section and may adjust any loss incurred in respect thereof, nor

(c) to any British company not registered under this Act, in respect of the collection or receipt of premiums on, or other business relating to any life insurance policy, issued to a person not resident in Canada at the time of the issue of such policy. 1932, c. 46, s. 148; 1950, c. 28, s. 36.

PART IX.

PROVINCIAL COMPANIES.

150. There shall be established and maintained in the Department a register in which shall be entered the names of all provincial companies registered under this Part and to which certificates of registry are granted. 1932, c. 46, s. 149.

151. (1) Every provincial company shall, as a condition of being registered, file in the Department with its application

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application for registration under the provisions of this Part the documents required to be filed by a company under the provisions of section 52, and an undertaking in such form as may be required by the Minister that it will, if granted registration, and so long as registered, submit to and comply with all the provisions of this Act applicable to it in respect of the class or classes of insurance specified in the certificate of registry granted to it and the terms of such certificate.

(2) The Minister may also require of every provincial company, as a condition of registration as aforesaid, or of renewal thereof, that the undertaking mentioned in subsection (1) shall stipulate for submission and compliance by the provincial company to and with the provisions of section 84 as if it were a company, as defined by section 2.

(3) Where any provincial company registered under this Part after stipulation as to submission and compliance as provided by subsection (2) commits any breach of that stipulation the Superintendent shall report, and the Minister may act, in all respects as if the provincial company had violated a provision of this Act applicable thereto. 1932, c. 46, s. 150; 1936, c. 18, s. 19.

152. (1) Where the name of any provincial company applying to be registered is in the opinion of the Superintendent objectionable on the grounds that the name of the provincial company is either,

(a) that of any company, British company, or provincial company registered under this Act, or of any corporation registered under the Foreign Insurance Companies Act, or a name liable to be confounded with the name of any such company, British company, provincial company or corporation, or

(b) otherwise on public grounds objectionable,
the Superintendent shall so report to the Minister.

(2) Before so reporting to the Minister the Superintendent shall, by notice in writing in that behalf, afford the company applying to be registered and any other interested party an opportunity to be heard, and at any such hearing any of the interested parties may adudge evidence, documentary or oral, in support of his contention and, for the purpose of conducting such hearing, the Superintendent shall have all the powers of a Commissioner under Part I of the Inquiries Act.
(3) The Minister, after consideration of the report of the Superintendent and of the evidence, if any, adduced before him, may refuse to register the company.

(4) Where the refusal of the Minister to register the company is based upon any of the grounds of objection set forth in paragraph (a) of subsection (1), an appeal shall, in such case but in no other, lie in a summary manner to the Exchequer Court of Canada, which shall have power to make all necessary rules for the conduct of appeals under this subsection; and subsection (2) of section 78 is applicable in respect of every such appeal, save that wherever the word "Superintendent" appears in the said subsection there shall, for the purposes of every such appeal, be substituted the word "Minister".

(5) From any final judgment given by the Exchequer Court of Canada upon any appeal brought before the said Court under the provisions of this section, any of the interested parties, including the Crown, may, within fifteen days from the day on which such judgment has been given, appeal to the Supreme Court of Canada, and the judgment of the Supreme Court of Canada upon any such appeal, shall, in all cases, be final and conclusive. 1934, c. 27, s. 58.

153. The Minister may, on the application of any provincial company and as soon as it has filed in the Department the documents hereinbefore provided for and has made the deposit that would be required of a company applying to be registered in respect of the same class or classes of insurance, register such provincial company under the provisions of this Part and grant it a certificate of registry, but if the certificate of registry of a provincial company is limited to one or more of the provinces of Canada, and if the laws of the province by which it is incorporated provide that a provincial company may transact its business within that province only if it holds a licence or certificate of registry under this Act, the deposit required to be made by such provincial company may be of such an amount, less than the amount which would otherwise be required under this Act, as the Treasury Board on the report of the Superintendent may specify, but at no time less than the amount of the reserve
on the business in force in such provincial company on the 31st day of December next preceding computed as hereinafter in this Act provided. 1937, c. 5, s. 1.

154. Where any provincial company registered under this Part violates any of the provisions of this Act applicable thereto it shall be the duty of the Superintendent to report the same to the Minister and thereupon the Minister may in his discretion, after a reasonable time has been given to the company to be heard, withdraw the company's certificate of registry. 1932, c. 46, s. 153.

155. Sections 52 to 54, subsections (1), (3) and (4) of section 55, sections 56 to 61, sections 62 to 78, subsections (1), (2) and (4) of section 81, sections 82, 85, 101, 102, subsections (1), (2) and (5) of section 103, section 104 and sections 107 to 115 apply, mutatis mutandis, to every provincial company, registered under this Part to transact any class or classes of insurance business, to the same extent as they are applicable to or in respect of a company registered to transact the same class or classes of insurance business under Part III, but, to the extent to which any provision of the said sections would effect an enlargement, in any respect, of the corporate powers or rights of any provincial company under its constituting instrument, such provision shall not apply to the provincial company. 1950, c. 28, s. 37.

PART X.

DECLARATION.

156. It is hereby declared that this Act has been passed with the object and intent of prescribing the status and powers of insurance companies incorporated by the Parliament of Canada or by the Legislature of the late Province of Canada, limitations thereof and the conditions on which such companies and British insurance companies and associations may be registered for the purpose of transacting the business of insurance in Canada; of providing for the voluntary registration of provincial companies; of determining the conditions upon which all such companies shall be deemed to be insolvent, and of preventing any such companies that are insolvent, from commencing or continuing to transact the business of insurance in Canada; and if any provision of this Act should hereafter be determined to have any operation or effect beyond the legislative competence of the Parliament of Canada to authorize

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and

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and sanction, and to be in that respect void and inoperative, it shall, in such respect, be treated as severable from the other provisions of this Act, and such other provisions shall continue to have full force and effect according to their tenor. 1932, c. 46, s. 155.

FIRST SCHEDULE.

MODEL BILL.

FOR INCORPORATION OF INSURANCE COMPANY.

An Act to incorporate the (state the name of the Company)

WHEREAS the persons hereinafter named have by their petition prayed that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. (Insert names of the persons applying for incorporation) together with such persons as become shareholders in the company, are incorporated under the name of (state name of company), hereinafter called “the Company”.

2. The persons named in section 1 (or as the case may be) shall be the provisional directors of the Company. (The name, address and addition of each director must be given.)

3. The capital stock of the Company shall be ........ dollars, which may be increased to ........ dollars.

4. The amount to be subscribed before the general meeting for the election of directors is called shall be ........ dollars.

5. The Company shall not commence business until ........ dollars of the capital stock have been subscribed and ........ dollars paid thereon.

6. The head office of the Company shall be in the ...... of .........., in the province of ........

7. The Company may make contracts of insurance (state particulars of the kinds of insurance intended to be carried on).

8. The Canadian and British Insurance Companies Act shall apply to the Company. 1932, c. 46, First Sch.

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SECOND SCHEDULE.

ASSETS THAT MAY BE VESTED IN TRUST BY ANY BRITISH COMPANY FOR THE PURPOSES OF THIS ACT.

1. Assets of the following classes in which the company has invested its funds:

(a) the bonds, debentures, stocks or other evidences of indebtedness of or guaranteed by the government of
   (i) Canada, Australia, Ceylon, India, New Zealand, Pakistan, the Union of South Africa, and the United Kingdom, or any province or state thereof, and Southern Rhodesia and the Republic of Ireland,
   (ii) a colony of the United Kingdom, or
   (iii) the United States of America or a state thereof;

(b) the bonds, debentures or other evidences of indebtedness of or guaranteed by a municipal corporation in Canada; or of a school corporation in Canada; or secured by rates or taxes levied under the authority of the government of a province of Canada on property situate in such province and collectable by the municipalities in which such property is situate;

(c) the bonds or debentures of a corporation that are secured by the assignment to a trust corporation in Canada of an annual payment that the Government of Canada has agreed to make, where such annual payment is sufficient to meet the interest falling due on the bonds or debentures outstanding and the principal amount of the bonds or debentures maturing for payment in the year in which the annual payment is made;

(d) the bonds or debentures issued by a charitable, educational or philanthropic corporation where annual subsidies, sufficient to meet the interest as it falls due on the bonds or debentures and to meet the principal amount of the bonds or debentures on maturity, are, by virtue of a general or private Act of a province of Canada heretofore passed, payable by or under the authority of the province to a trust corporation as trustee for the holders of the bonds or debentures;

(e) the bonds, debentures or other evidences of indebtedness of a Canadian corporation that are fully secured by statutory charge upon real estate or upon the plant or equipment of the corporation used in the transaction of its business, if interest in full has been paid regularly.

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regularly for a period of at least ten years immediately preceding the vesting thereof in trust upon the securities of that class of the corporation then outstanding;

(f) the bonds, debentures or other evidences of indebtedness issued by an authority or other body without share capital established and empowered pursuant to a statute of Canada or of any province thereof to administer, regulate the administration of, provide or operate port, harbour, airport, bridge, highway, tunnel, transportation, communication, sanitation, water, electricity or gas services or facilities and for any of these purposes to levy, impose or make taxes, rates, fees or other charges that may be used only in carrying out the objects of the authority or other body and are sufficient to meet its operating, maintenance and debt service charges;

(g) the bonds, debentures and other securities issued or guaranteed by the International Bank for Reconstruction and Development established by the Agreement for an International Bank for Reconstruction and Development approved by subsection (1) of section 2 of the Bretton Woods Agreements Act;

(h) the bonds, debentures or other evidences of indebtedness of a Canadian corporation that are fully secured by a mortgage, charge or hypothec to a trustee upon any, or upon any combination, of the following assets,

(i) real estate,

(ii) the plant or equipment of a corporation that is used in the transaction of its business, or

(iii) bonds, debentures or other evidences of indebtedness or shares of a class or classes specified in this Schedule as assets that may be vested in trust,

and the inclusion, as additional security under the mortgage, charge or hypothec, of any other assets not of a class specified in this Schedule shall not render such bonds, debentures or other evidences of indebtedness ineligible as assets that may be vested in trust;

(i) obligations or certificates issued by a trustee to finance the purchase of transportation equipment for a railway company incorporated in Canada, if the obligations or certificates are fully secured by

(i) an assignment of the transportation equipment to, or the ownership thereof by, the trustee, and

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(ii) a lease or conditional sale thereof by the trustee to the railway company;

(j) the bonds, debentures or other evidences of indebtedness

(i) of a Canadian corporation that has paid

(A) a dividend in each of the five years immediately preceding the vesting thereof in trust at least equal to the specified annual rate upon all of its preferred shares, or

(B) a dividend in each year of a period of five years ended less than one year before the date of vesting thereof in trust upon its common shares of at least four per cent of the average value at which the shares were carried in the capital stock account of the corporation during the year in which the dividend was paid; or

(ii) of or guaranteed by a Canadian corporation where the earnings of the corporation in a period of five years ended less than one year before the date of vesting thereof in trust have been equal in sum total to at least ten times and in each of any four of the five years have been equal to at least one and one-half times the annual interest requirements at the date of vesting in trust on all indebtedness of or guaranteed by it other than indebtedness classified as a current liability in the balance sheet of the corporation; and if the corporation owns directly or indirectly more than fifty per cent of the common shares of another corporation, the earnings of the corporations during the said period of five years may be consolidated with due allowance for minority interests, if any, and in that event the interest requirements of the corporations shall be consolidated and such consolidated earnings and consolidated interest requirements shall be taken as the earnings and interest requirements of the corporation; and for the purpose of this subparagraph earnings mean earnings available to meet interest charges on indebtedness other than indebtedness classified as a current liability;

(k) the preferred shares of a Canadian corporation that has paid

(i) a dividend in each of the five years immediately preceding the date of vesting of such preferred shares in trust at least equal to the specified annual rate upon all of its preferred shares, or

(ii) a dividend in each of the five years immediately preceding the date of vesting thereof at least equal to the specified annual rate upon all of its preferred shares.
(ii) a dividend in each year of a period of five years ended less than one year before the date of the said vesting upon its common shares of at least four per cent of the average value at which the shares were carried in the capital stock account of the corporation during the year in which the dividend was paid;

(l) the fully paid common shares of a Canadian corporation that, in each year of a period of seven years ended less than one year before the date of the vesting of such common shares in trust, has paid a dividend upon its common shares of at least four per cent of the average value at which the shares were carried in the capital stock account of the corporation during the year in which the dividend was paid, but

(i) not more than thirty per cent of the common shares and not more than thirty per cent of the total issue of the shares of any corporation shall be vested in trust by any company, and

(ii) a company shall not vest its own shares in trust and a company registered to transact the business of life insurance shall not, in respect of such life insurance business, vest in trust the shares of a company transacting the business of life insurance;

(m) ground rents, mortgages or hypothecs on real estate in Canada, where the amount of the mortgage or hypothec together with the amount of indebtedness under any mortgage or hypothec ranking superior to the mortgage or hypothec that is vested in trust does not exceed sixty per cent of the value of the real estate covered thereby;

(n) mortgages or hypothecs on real estate or leaseholds in Canada or bonds or notes secured by such mortgages or hypothecs, notwithstanding that the mortgage or hypothec exceeds the amount that the company otherwise may vest in trust, if the excess is guaranteed or insured by the government or through an agency of the government of Canada or of a province thereof;

(o) real estate or leaseholds for the production of income in Canada, either alone or jointly with any other company registered under this Act, if

(i) a lease of the real estate or leasehold is made to, or guaranteed by, a corporation that has met the dividend requirements specified in subparagraph (i) of paragraph (j),

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(ii) the lease provides for a net revenue sufficient to yield a reasonable interest return during the period of the lease and to repay at least eighty-five per cent of the amount invested by the company in the real estate or leasehold within the period of the lease but not exceeding thirty years from the date of investment, and

(iii) the total investment of a company in any one parcel of real estate or in any one leasehold does not exceed one-half of one per cent of the accepted value of the total assets in Canada of the company; and the company may hold, maintain, improve, lease, sell or otherwise deal with or dispose of the real estate or leasehold;

(p) real estate in Canada required by the company for its actual use or occupation or reasonably required by it for the natural expansion of its business; or

(q) cash balances in Canadian funds in the hands of the trustee or in a trust account maintained by the trustee in a chartered bank in Canada.

2. Mortgages and other titles for repayment of loans secured by:

(a) any of the bonds, debentures or other evidences of indebtedness, shares or other securities that may be vested in trust by the company under section 1 of this Schedule, but the amount at which the mortgage or other title so secured may be vested in trust shall not exceed the amount at which the bonds, debentures, or other evidences of indebtedness, shares or other securities might be vested in trust under section 1 of this Schedule;

(b) real estate or leaseholds for a term of years or other estate or interest in real estate in Canada, where the amount of the loan together with the amount of indebtedness under any mortgage or other charge on the real estate or interest therein ranking superior to the loan does not exceed sixty per cent of the value of the real estate or interest therein, subject to the exception that a company that has real estate vested in trust may, upon sale thereof, vest in trust a mortgage or other title accepted as part payment and secured thereon for more than sixty per cent of the sale price of the real estate; or

(c) real estate or leaseholds in Canada notwithstanding that the loan exceeds the amount that the company may guaranteed or insured real estate mortgages.

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3. Where a company has vested in trust the securities of a corporation and as a result of a bona fide arrangement for the reorganization of the corporation or for the amalgamation of the corporation with another corporation, the company acquires, in exchange for such securities, bonds, debentures or other evidences of indebtedness or shares not eligible under the foregoing provisions of this Schedule for vesting in trust, the bonds, debentures or other evidences of indebtedness or shares so acquired may be vested in trust for the purposes of this Act but only for a period of five years after their acquisition, or such further period as the Treasury Board may from time to time determine, unless it is shown to the satisfaction of the Treasury Board that such bonds, debentures or other evidences of indebtedness or shares are not inferior in status or value to the securities for which they have been substituted or unless they have become eligible for vesting in trust under the foregoing provisions of this Schedule.

4. Investments or loans not eligible under the foregoing provisions of this Schedule for vesting in trust, including investments in real estate or leaseholds, subject to the following provisions:

(i) investments in real estate or leaseholds may be vested in trust pursuant to this section if the investment is made only for the production of income and is made in Canada, either alone or jointly with any other company registered under this Act, and the real estate or leasehold may be held, maintained, improved, developed, repaired, leased, sold or otherwise dealt with or disposed of, but a parcel of real estate or a leasehold may not be included in the assets vested in trust if the total investment therein exceeds one-half of one per cent of the accepted value of the total assets in Canada of the company;

(ii) this section shall be deemed not to enlarge the authority conferred by sections 1 and 2 to vest in trust mortgages or hypothecs or loans on real estate or leaseholds, and not to affect the operation of subparagraphs (i) and (ii) of paragraph (i) of section 1 of this Schedule; and

(iii) the total accepted value of the investments and loans vested in trust pursuant to this section, excluding

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cluding those that are or at any time since vesting in trust have been eligible apart from this section, shall not exceed three per cent of the accepted value of the total assets in Canada of the company.

5. Notwithstanding the foregoing provisions of this Schedule a company may vest in trust, loans and investments made pursuant to The National Housing Act, 1938, and the National Housing Acts.

6. The total accepted value of the assets vested in trust of any company in common shares shall not at any time exceed fifteen per cent of the accepted value of the total assets in Canada of the company.

7. The total accepted value of the real estate or leaseholds for the production of income, vested in trust under this Schedule, shall not at any time exceed five per cent of the accepted value of the total assets in Canada of the company.

8. A company shall not vest in trust bonds, debentures or other evidences of indebtedness on which payment of principal or interest is in default.

9. Notwithstanding the limitations in paragraph (m) of section 1 and in paragraph (b) of section 2 of this Schedule, a company may vest in trust any mortgages or hypothecs on real estate in Canada acquired or entered into prior to the 1st day of April, 1950, where the amount of the mortgage or hypothec exceeds sixty per cent of the value of the real estate covered thereby but any such mortgage or hypothec shall not be vested in trust for an amount in excess of sixty per cent of the value of the real estate. 1950, c. 28, s. 38.

THIRD SCHEDULE.

**BASES AND METHODS TO BE USED IN COMPUTING THE MINIMUM RESERVE THAT MAY BE INCLUDED IN THE LIABILITIES IN THE ANNUAL STATEMENT, APART FROM THE BENEFITS GUARANTEED ON DISCONTINUANCE OF PREMIUM PAYMENT WITHOUT SURRENDER.**

**(A)—As respects benefits depending upon life contingencies only in or arising out of life insurance policies (other than industrial policies) and excluding life annuity settlements.**

1. Policies at uniform annual premiums for a uniform amount of insurance throughout.

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The bases of valuation for any particular class or group of policies shall be an assumed rate of interest not exceeding three and one half per cent per annum and one of the tables of mortality specified below or any other table which may be approved by the Superintendent.

**Tables of Mortality.**

(a) Canadian Men Table, C\textsuperscript{M} (5)
(b) British Offices Life Tables, 1893, O\textsuperscript{m} (5)
(c) British Offices Life Tables, 1893, O\textsuperscript{m*}
(d) British Offices Life Tables, 1893, O\textsuperscript{m}
(e) Institute of Actuaries of Great Britain, H\textsuperscript{m}
(f) American Men Table, AM (5)
(g) American Experience Table, Am Exp.
(h) Commissioners 1941 Standard Ordinary Mortality Table, 1941 CSO

The value of the policy as of any date after issue shall be the difference between the then value of the sum assured thereunder (including the then value of any bonus or addition thereto, or reduction in future premiums, made after the date of issue of the policy and subsisting as at the date of valuation), and the then value of the valuation premium (as hereinafter defined) assumed to be payable on each anniversary of the policy following the date of valuation during the term for which premiums are required to be paid in accordance with the terms of the policy to be valued.

If the net level premium for the life insurance risks incurred by the company in issuing the policy does not exceed the whole life net level premium for a like amount of whole life insurance, the valuation premium shall be the net level premium for a like policy as of an age one year greater than the age at entry assumed to be payable at the beginning of the second and each subsequent policy year for which premiums are payable under the terms of the policy to be valued.

If the net level premium for the life insurance risks incurred by the company in issuing the policy exceeds the net level premium payable throughout life for a like amount of whole life insurance, the valuation premium shall be obtained by adding to each net level annual premium, excluding the first, such an amount, assumed to be payable at

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at the beginning of the second and each subsequent policy year for which premiums are payable under the terms of the policy to be valued, as is equal in value as of the date of issue of the policy to the difference between the net level premiums payable throughout life for a whole life policy and the one year term premium for, in each case, a policy of like amount and of the same age at entry as the policy to be valued.

2. Policies other than those at uniform annual premiums for a uniform amount of insurance throughout shall be valued on bases determined in accordance with the foregoing provisions of this Schedule with such adaptations in the valuation methods as seem to the Superintendent appropriate in the circumstances.

(B)—As respects benefits depending upon life contingencies only in or arising out of industrial life insurance policies, excluding life annuity settlements.

The bases of valuation for any particular class or group of policies shall be an assumed rate of interest not exceeding three and a half per cent per annum and one of the tables of mortality specified below or any other table which may be approved by the Superintendent.

Table of Mortality.

(a) Any of the tables named under (A) (1) above.

(b) The Standard Industrial Table.

(c) 1941 Standard Industrial Mortality Table, 1941 SI.

No reserve shall be held at any valuation within the first year after issue of any policy. In valuations thereafter the insurance risks of the first policy year shall be ignored, and, for valuation purposes, the date of issue of the policy shall be assumed to be one year after the actual date of issue, the age at issue shall be assumed to be one year greater than the actual age at issue and the premium term shall be assumed to commence as of the assumed date of issue and to be coterminous with the premium term stated in the policy to be valued.

The valuation premium shall be such a level premium as of the assumed age at issue, payable for the assumed premium term, as is equal in then present value to the insurance risks incurred by the company as from the attainment of the assumed age at issue.

In valuations made as of any date after the attainment of the assumed age at issue the value of the policy shall be
the difference between the then value of the sums assured (including the then value of any bonus or addition thereto, or reduction in future premiums, made after the date of issue of the policy and subsisting as of the date of valuation), and the then value of the valuation premium assumed to be payable following the date of valuation during the term for which premiums are required to be paid in accordance with the terms of the policy.

If the terms of any particular class or group of policies are such that the above method of valuation appears to be inapplicable or inappropriate, adaptations in the above method may be made subject to the approval of the Superintendent.

(C)—As respects life annuities (immediate or deferred), including life annuity settlements (other than disability annuities) arising out of life insurance contracts.

The bases of valuation shall be an assumed rate of interest not exceeding three and one-half per cent per annum and one of the tables of mortality specified below, male or female, according to the sex of the nominee, or any other table of mortality that may be approved by the Superintendent.

Tables of Mortality.

(a) Mortality of Annuitants, 1900-1920, a(f) and a(m)
(b) Rutherford's Annuity Tables
(c) 1937 Standard Annuity Table.

In the valuation of deferred annuities, the method of valuation shall be the net level premium method subject to such adaptations as the Superintendent may deem appropriate in any case where the premium for the policy may not be uniform throughout the premium paying period.

(D)—As respects future payments dependent on a term certain only, including term certain annuities arising out of life insurance contracts.

The valuation shall be made at a rate of interest not exceeding three and one-half per cent per annum, and the method of valuation shall be the net level premium method subject to such adaptations as the Superintendent may deem appropriate in any case where the premium for the policy may not be uniform throughout the premium paying period. 1932, c. 46, Third Sch.; 1934, c. 27, s. 63; 1950, c. 28, ss. 39, 40, 41, 42.
CHAPTER 32.

An Act respecting Broadcasting.

SHORT TITLE.

1. This Act may be cited as the Canadian Broadcasting Act. 1936, c. 24, s. 1.

INTERPRETATION.

2. In this Act,
   (a) "broadcasting" means the dissemination of any form of radioelectric communication, including radio telegraph, radiotelephone, the wireless transmission of writing, signs, signals, pictures and sounds of all kinds by means of Hertzian waves, intended to be received by the public either directly or through the medium of relay stations;
   (b) "channel" means a wavelength or frequency authorized to be used for broadcasting;
   (c) "Corporation" means the Canadian Broadcasting Corporation;
   (d) "Corporation station" means any broadcasting station owned or operated by the Corporation;
   (e) "Minister" means the minister designated by the Governor in Council for the purposes of this Act;
   (f) "private station" means any broadcasting station licensed to a person other than the Corporation;
   (g) "program" means any live or recorded program or part thereof;
   (h) "station" means any station licensed under the Radio Act as a broadcasting station. 1936, c. 24, s. 2; 1951 (2nd Sess.), c. 6, s. 1.

3. (1) There shall be a Corporation to be known as the Canadian Broadcasting Corporation which shall consist of a board of eleven governors appointed by the Governor in Council and chosen to give representation to the principal geographical divisions of Canada.
   (2) The Governor in Council shall designate one of the Governors to be the Chairman and one to be the Vice-Chairman of the Corporation.

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(3) The Chairman holds office during good behaviour for a period of ten years from the time of his designation as Chairman and the other Governors hold office during good behaviour for a period of three years, but the Chairman and the other Governors may be removed for cause at any time by the Governor in Council.

(4) Retiring Governors are eligible for re-appointment.

(5) In the event of a casual vacancy occurring on the board, the Governor in Council shall appoint a person to fill such vacancy for the balance of the term of the Governor replaced.

(6) The Chairman shall be paid such annual salary as may be determined by the Governor in Council and shall devote the whole of his time to the performance of his duties under this Act, and shall not hold any other office or accept any other employment; where an executive committee is established by by-law, each of the other Governors on the executive committee shall receive an honorarium of one thousand dollars per annum; other Governors of the Corporation shall each receive fifty dollars for each meeting they attend, but shall not receive more than five hundred dollars in any one year.

(7) All Governors are entitled to receive and be paid their actual disbursements for expenses necessarily incurred by them in connection with the discharge of their duties under this Act.

(8) Five Governors constitute a quorum.

(9) Each Governor shall, before acting as such, take and subscribe before the Clerk of the Privy Council and shall file in the office of the said Clerk, an oath of office in the following form:

I Do SOLEMNLY SWEAR that I will faithfully, truly and impartially, to the best of my judgment, skill and ability, execute and perform the office of Governor of the Canadian Broadcasting Corporation, and that, while I continue to hold such office, I will not accept or hold any other office or employment, or have any pecuniary interest, direct or indirect, individually or as a shareholder or partner, or otherwise, in broadcasting or in the manufacture or distribution of radio apparatus. So help me God. 1936, c. 24, s. 3; 1944-45, c. 33, s. 1; 1951 (2nd Sess.), c. 6, s. 2.

4. (1) The Corporation is a body corporate having capacity to contract and to sue and be sued in the name of the Corporation.
(2) The Corporation 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.

(3) Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Corporation 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 Corporation, in the name of the Corporation in any court that would have jurisdiction if the Corporation were not an agent of Her Majesty. 1936, c. 24, s. 4; 1950, c. 51, s. 5.

5. The head office of the Corporation shall be at Ottawa in the Province of Ontario and the Corporation may establish branch offices elsewhere. 1936, c. 24, s. 5.

6. There shall be a general manager who shall be chief executive of the Corporation and shall be appointed by the Governor in Council on the recommendation of the Corporation. 1936, c. 24, s. 6.

7. There shall be an assistant general manager of the Corporation who shall be appointed by the Governor in Council on the recommendation of the Corporation. 1936, c. 24, s. 7.

8. The Corporation shall carry on a national broadcasting service within Canada and for that purpose may: The Corporation.

(a) maintain and operate broadcasting stations;
(b) establish, subject to approval of the Governor in Council, such stations as the Corporation may from time to time consider necessary to give effect to the provisions of this Act;
(c) equip stations with all such plant, machinery and other effects as may be requisite or convenient to permit of the same effectively receiving and transmitting for broadcasting purposes;
(d) make operating agreements with private stations for the broadcasting of programs;
(e) originate programs and secure programs, from within or outside Canada, by purchase or exchange and make arrangements necessary for their transmission;

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(f) make contracts with any person or persons, in or outside Canada, in connection with the production or presentation of the programs of the Corporation;

(g) make contracts with any person or persons, in or outside Canada, to perform in connection with the programs of the Corporation;

(h) publish and distribute, whether gratis or otherwise, such papers, periodicals, and other literary matter as may seem conducive to any of the objects of the Corporation;

(i) collect news relating to current events in any part of the world and in any manner that may be thought fit and to establish and subscribe to news agencies;

(j) acquire copyrights in any literary, musical or artistic works, plays, songs, gramophone records, news and other matter;

(k) acquire and use any patent, or patent rights, brevets d'invention, licences or concessions that the Corporation may consider useful for the purpose of carrying out its objects;

(l) make arrangements or agreements with any organization for the use of any rights, privileges or concessions that the Corporation may consider useful for the purpose of carrying out its objects;

(m) establish and support a pension fund for the benefit of employees or ex-employees of the Corporation and any member of the Corporation who is engaged full time in the business of the Corporation and the dependants of such persons;

(n) acquire private stations either by lease or, subject to the approval of the Governor in Council, by purchase;

(o) subject to sections 10 and 11, purchase, lease, or otherwise acquire, any real or personal property that the Corporation may deem necessary or convenient for the purposes of its business;

(p) subject to sections 10 and 11, sell, lease, or otherwise dispose of, all or any part of the property of the Corporation;

(q) do all such other things as the Corporation may deem incidental or conducive to the attainment of any of the objects or the exercise of any of the powers of the Corporation.

1936, c. 24, s. 8; 1951 (2nd Sess.), c. 6, s. 3.

9. The Corporation shall not seek any concession, right or privilege from, or enter into any negotiations or arrangement with any British or foreign government with regard thereto, without having first obtained the consent in writing of the Minister. 1936, c. 24, s. 9.

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10. Notwithstanding anything in this Act, the Corporation shall not, unless the approval of the Governor in Council has first been obtained,

(a) enter into any agreement involving any expenditure in excess of twenty-five thousand dollars;

(b) enter into an agreement or lease for a period exceeding three years;

(c) acquire any personal property, the cost of acquisition of which exceeds the sum of twenty-five thousand dollars; or

(d) in any manner dispose of any personal property having an original or book value exceeding the sum of twenty-five thousand dollars. 1951 (2nd Sess.), c. 6, s. 4.

11. (1) No real property or private station shall be purchased, acquired, sold, exchanged or mortgaged by the Corporation except with the previous consent of the Governor in Council, and if the Corporation is unable to agree with the owner of any real property or private station that it is so authorized to purchase, as to the price to be paid therefor, the Corporation has the right to acquire the same without the consent of the owner and the provisions of the Expropriation Act are mutatis mutandis applicable to the acquisition of such property by the Corporation.

(2) Any plan and description deposited under the provisions of the Expropriation Act may be signed by the Chairman or Vice-Chairman of the Corporation or by one of the Governors and the property shown and described in such plan and description so deposited shall thereupon be and become vested in the Corporation for the purposes of the Corporation unless the plan and description indicates that the property taken is required for a limited time only, or that a limited estate or interest therein, is taken; and by the deposit in such latter case, the right of possession for such limited time or such limited estate or interest shall be and become vested in the Corporation.

(3) The compensation payable in respect of the taking of any such real property or private station or of any interest therein, or of lands injuriously affected by the construction of any undertaking or works shall be ascertained in accordance with the provisions of the Expropriation Act, and for that purpose the Attorney General of Canada may file an information in the Exchequer Court on behalf of the Corporation to all intents and purposes as if such property had been expropriated by Her Majesty under the provisions of the said Act; the amount of any judgment upon such proceedings shall be payable out of the funds of the Corporation.

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(4) Where the Minister of Transport decides that the cancellation or refusal to renew any licence in the interest of broadcasting generally in Canada is desirable, and such cancellation or refusal is not on account of any failure to comply with this Act or any regulation or the Radio Act or regulation thereunder, compensation may be paid to the extent of an amount not exceeding the depreciated value of the licensed radio equipment requisite for the efficient operation of the station together with a reasonable allowance to cover the cost of restoring the premises to a tenantable condition for ordinary purposes.

(5) In determining the compensation to be paid, no allowance shall be made for the value of a licence terminated by the taking over by the Corporation or the Minister of Transport of any private station, and no person shall be deemed to have any proprietary right in any channel here-tofore or hereafter assigned, and no person is entitled to any compensation by reason of the cancellation of the assignment of a channel or by reason of the assignment of a new channel in substitution therefor. 1936, c. 24, s. 11; 1951 (2nd Sess.), c. 6, s. 5.

12. (1) The Corporation may make such by-laws as may be necessary,

(a) to enable it to carry into effect the obligations imposed upon it by this Act;

(b) to provide for an executive committee of the Board of Governors to exercise such powers as the by-laws may specify;

(c) to provide for the appointment of advisory councils to advise it as to programs;

(d) to provide for the employment, dismissal, control and remuneration of such officers, clerks, and employees, technical or otherwise, as may be necessary for the transaction of the business of the Corporation.

(2) No such by-laws shall come into force or effect until approved by the Governor in Council, and no alteration, modification or repeal of any such by-law shall have any force or effect until so approved. 1936, c. 24, s. 12.

13. (1) Notwithstanding anything in the Civil Service Act, the Civil Service Superannuation Act or any other Act of the Parliament of Canada, a civil servant who, at the time of his appointment to the staff of the Corporation under authority in that behalf conferred by any Act of the Parliament of Canada, is a contributor under the provisions of the Civil Service Superannuation Act, shall continue to be a contributor under the said Act; his service on the staff of the Corporation, in virtue of an appointment as aforesaid, R.S., 1952.
as foresaid, shall be counted as service in the civil service for the purposes of the Civil Service Superannuation Act, and he, his widow and children or other dependants, if any, are eligible to receive the respective allowances or gratuities provided by the said Act; and in the event of his being retired from his office or position on the staff of the Corporation for any reason other than that of misconduct, he is eligible, in accordance with the regulations made under the Civil Service Act, for assignment to a position in the civil service of the class from which he was so retired or to any other position for which he may have qualified or, in the alternative, to receive the same benefits under the Civil Service Superannuation Act as he would have been eligible to receive if he had been retired under like circumstances from the position in the civil service that he held immediately prior to his appointment to the staff of the Corporation.

(2) Any employee of the Corporation, who at the time of his appointment or employment under or pursuant to the provisions of this Act, holds a position in the "civil service," or is an "employee" within the meaning of the Civil Service Act, shall continue or retain and be eligible to receive all the benefits, except salary as a civil servant, that he would have been eligible to receive had he remained under that Act. 1936, c. 24, s. 13.

14. (1) The Minister of Finance shall deposit from time to time in the Bank of Canada or in a chartered bank to be designated by him to the credit of the Corporation:

(a) the gross amount of the moneys received in each year from licence fees in respect of private receiving licences and private station broadcasting licences without deducting therefrom any costs of collection or administration;

(b) any appropriation granted by Parliament for the purposes of the Corporation; and

(c) any advances or grants to the Corporation which are authorized to be made from the Consolidated Revenue Fund.

(2) The Corporation shall retain for the purposes of this Act all moneys received by it arising out of its business.

(3) The Minister of Finance shall grant to the Corporation out of the Consolidated Revenue Fund the sum of four million seven hundred and fifty thousand dollars in the fiscal year that began on the 1st day of April, 1951, and the sum of six million two hundred and fifty thousand dollars in each of the four next following fiscal years. 1936, c. 24, s. 14; 1947, c. 50, s. 1; 1951 (2nd Sess.), c. 6, s. 6.

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15. The Corporation may administer all funds that may be placed to its credit in the Bank of Canada or in a chartered bank in accordance with section 14, and may administer all other sums and revenues that may be obtained by or given to the Corporation or derived from any other source, exclusively in furtherance of the purpose for which the Corporation is constituted. 1936, c. 24, s. 15.

16. The Governor in Council, on the recommendation of the Minister, may authorize the Minister of Finance to place to the credit of the Corporation working capital advances from any unappropriated moneys in the Consolidated Revenue Fund, but the aggregate amount of such advances outstanding at any one time shall not exceed one hundred thousand dollars, and such advances shall be repayable to the Minister of Finance on demand. 1936, c. 24, s. 16.

17. (1) The Governor in Council may authorize the construction, extension or improvement of capital works of the broadcasting facilities of the Corporation in Canada and, on the recommendation of the Minister, may authorize the Minister of Finance to place to the credit of the Corporation from any unappropriated moneys in the Consolidated Revenue Fund such sum or sums as may be necessary to carry out such construction, extension or improvement of capital works, but the total amount that may be so authorized for the said purposes shall not exceed five hundred thousand dollars.

(2) Such moneys so advanced shall bear such rate of interest and shall be amortized on such terms and conditions as may be fixed by the Governor in Council.

(3) The interest and amortization charges on the moneys so advanced shall be a first charge on the revenues of the Corporation. 1936, c. 24, s. 17.

18. The Corporation shall establish and maintain an accounting system satisfactory to the Minister and shall, whenever required by him, render detailed accounts of its receipts and expenditures for such period or to such day as he designates, and all books of account, records, bank books and papers of the Corporation shall at all times be open to the inspection of the Minister or of such person as he may designate. 1936, c. 24, s. 19.

19. The accounts of the Corporation shall be audited by the Auditor General of Canada and a statement of such accounts shall be included in the annual report of the Corporation. 1936, c. 24, s. 20.
20. No private station shall operate in Canada as a part of a chain or network of stations except with the permission of, and in accordance with the regulations made by, the Corporation. 1936, c. 24, s. 21.

21. (1) The Corporation may make regulations:

(a) to control the establishment and operation of chains or networks of stations in Canada;

(b) to prescribe the periods to be reserved periodically by any private station for the broadcasting of programs of the Corporation;

(c) to control the character of any and all programs broadcast by Corporation or private stations;

(d) to determine the proportion of time that may be devoted to advertising in any programs broadcast by the stations of the Corporation or by private stations, and to control the character of such advertising;

(e) to prescribe the proportion of time that may be devoted to political broadcasts by the stations of the Corporation and by private stations, and to assign such time on an equitable basis to all parties and rival candidates;

(f) to promote and ensure the greater use of Canadian talent by Corporation and private stations; and

(g) requiring licensees of private stations to furnish to the Corporation such information in regard to their program activities as the Corporation considers necessary for the proper administration of this Act.

(2) Where the Corporation is unable to agree with the licensee of a private station as to the amount of compensation, if any, to be paid by the Corporation for the use of such station for the broadcasting of programs of the Corporation, the Minister may fix an amount that, in his opinion, is fair and reasonable and such amount shall be paid by the Corporation to the licensee in full settlement of his claim to compensation.

(3) Dramatized political broadcasts are prohibited.

(4) The names of the sponsor or sponsors and the political party, if any, upon whose behalf any political speech or address is broadcast shall be announced immediately preceding and immediately after such broadcast.

(5) Political broadcasts on any Dominion, provincial or municipal election day and on the two days immediately preceding any such election day are prohibited.

(6) In case of any alleged violation or non-observance by a private station of the regulations made by the Corporation under this section, the Corporation may, after notice has been given to the licensee of the alleged violation or non-observance, suspend the license of the station for a period not exceeding three months.
non-observance and an opportunity afforded to the licensee to be heard, order that the licence of such private station be suspended for a period not exceeding three months, but such order shall not be effective until the expiration of ten days after the making thereof; and any such order shall be forwarded to the Minister of Transport who shall forthwith communicate the same to the licensee and shall take such steps as may be necessary to carry out the terms of such order.

(7) Where the Corporation orders the suspension of the licence of a private station under subsection (6), the licensee may by leave of a judge of the Exchequer Court of Canada appeal against such order to the said court on any question of law arising out of the making of such order and the said court may stay the operation of such order or suspension pending its final decision and may affirm, alter or rescind the order appealed against.

(8) The Corporation, before making or amending a regulation that affects private stations, shall give notice of such intention in the Canada Gazette and shall give private stations a reasonable opportunity to be heard before such regulation or amendment comes into operation. 1936, c. 24, s. 22; 1951 (2nd Sess.), c. 6, s. 7.

(1) The Minister of Transport shall before dealing with any application for licence to establish a new private station or for increase in power, change of channel, or change of location of any existing private station, or making any regulations or changes in regulations governing the activities of private stations, refer such application or regulation to the Corporation and the Corporation shall give public notice thereof in the Canada Gazette and shall make such recommendation to the Minister of Transport as it may deem fit; the approval of the Governor in Council shall be obtained before any licence for a new private station is issued.

(2) The Corporation shall each year review the activities of all private stations and shall make such recommendations to the Minister of Transport in regard to their working, broadcasting or any matter concerning such stations as it may deem desirable. 1951 (2nd Sess.), c. 6, s. 9.

23. The Corporation shall through the Minister submit an annual report to Parliament in such form as the Minister may prescribe. 1936, c. 24, s. 26.
CHAPTER 33.

An Act respecting Citizenship, Nationality, Naturalization and Status of Aliens.

SHORT TITLE.

1. This Act may be cited as the Canadian Citizenship Short title. Act. 1946, c. 15, s. 1.

INTERPRETATION.

2. In this Act,

(a) "alien" means a person who is not a Canadian "Alien." citizen, Commonwealth citizen, British subject or citizen of the Republic of Ireland;

(b) "Canadian citizen" means a person who is a Can- "Canadian "adian citizen under this Act;

(c) "Canadian ship" means a Canadian ship as defined in the Canada Shipping Act, and includes an aircraft registered in Canada under the Aeronautics Act and regulations made thereunder;

(d) "certificate of citizenship" means a certificate of "Certificate of citizenship granted under this Act;

(e) "certificate of naturalization" means a certificate of "Certificate of naturalization granted under any Act that was in naturaliza- force in Canada at any time before the 1st day of January, 1947;

(f) "Clerk" or "Clerk of the Court" includes all officers "Clerk" or "Clerk of the Court." exercising the functions of prothonotary, registrar or clerk of any court having jurisdiction under this Act, and, where a person is designated by the Governor in Council as a court under this Act, means the said person;

(g) "country of the British Commonwealth" means for the purposes of this Act a country listed in the First Schedule or a country declared for the purposes of this Act to be a country of the British Commonwealth of the British Commonwealth. R.S., 1952.
of Nations by proclamation issued under this Act, and includes, in the case of any such country, all colonies, dependencies or territories thereof;

"Court." (h) "Court" means any Superior, Circuit, County or District Court, and includes in the Province of Quebec any district magistrate, and, in the Northwest Territories and in the Yukon Territory, any stipendiary magistrate or any other person designated by the Governor in Council under this Act;

"Disability." (i) "disability" means the incapacity of a minor, a lunatic or an idiot;

"Domicile." (j) "domicile", for the purposes of this Act, means the place in which a person has his home or in which he resides and to which he returns as his place of permanent abode and does not mean the place where he resides for a mere special or temporary purpose, and "Canadian domicile" means such domicile maintained in Canada for at least five years;

"Foreign." (k) "foreign", as applied to a country, does not include a country listed in the First Schedule or the Republic of Ireland; as applied to a government, does not include the government of such country or Republic; and as applied to a nationality, does not include the nationality of such country or Republic;

"Minister." (l) "Minister" means the Minister of Citizenship and Immigration;

"Minor." (m) "minor" means a person who has not attained the age of twenty-one years; and

"Responsible parent." (n) "responsible parent" means the father, but where the father is dead, or where the custody of a child has been awarded to his mother by order of a court of competent jurisdiction, or where a child was born out of wedlock and resides with the mother, "responsible parent" means the mother. 1946, c. 15, s. 2; 1950, c. 29, s. 1.

3. Where a person is required to state or declare his national status, any person who is a Canadian citizen under this Act shall state or declare himself to be a Canadian citizen and his statement or declaration to that effect is a good and sufficient compliance with such requirement. 1946, c. 15, s. 3.

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PART I.

NATURAL-BORN CANADIAN CITIZENS.

4. A person born before the 1st day of January, 1947, is a natural-born Canadian citizen,
   
   (a) if he was born in Canada or on a Canadian ship and had not become an alien before the 1st day of January, 1947; or
   
   (b) if he was born outside of Canada elsewhere than on a Canadian ship and his father, or in the case of a person born out of wedlock, his mother
   
   (i) was born in Canada or on a Canadian ship and had not become an alien at the time of that person’s birth, or
   
   (ii) was, at the time of that person’s birth, a British subject who had Canadian domicile, if, before the 1st day of January, 1947, that person had not become an alien, and has either been lawfully admitted to Canada for permanent residence or is a minor. 1946, c. 15, s. 4.

5. (1) A person born after the 31st day of December, 1946, is a natural-born Canadian citizen,
   
   (a) if he is born in Canada or on a Canadian ship; or
   
   (b) if he is born outside of Canada elsewhere than on a Canadian ship, and
   
   (i) his father, or in the case of a child born out of wedlock, his mother, at the time of that person’s birth, is a Canadian citizen, and
   
   (ii) the fact of his birth is registered, in accordance with the regulations, within two years after its occurrence or within such extended period as the Minister may, under the regulations, authorize in special cases.

   (2) Subsection (1) does not apply to a person if, at the time of that person’s birth, his responsible parent
   
   (a) is an alien who has not been lawfully admitted to Canada for permanent residence; and
   
   (b) is
   
   (i) a foreign diplomatic or consular officer or a representative of a foreign government accredited to Her Majesty,

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(ii) an employee of a foreign government attached to or in the service of a foreign diplomatic mission or consulate in Canada, or

(iii) an employee in the service of a person referred to in subparagraph (i). 1950, c. 29, s. 2.

6. (1) A person who is a Canadian citizen under paragraph (b) of section 4 or under paragraph (b) of subsection (1) of section 5 ceases to be a Canadian citizen upon the expiration of one year after he attains the age of twenty-one years unless, after attaining that age and before the expiration of the said year,

(a) he asserts his Canadian citizenship by a declaration of retention thereof, registered in accordance with the regulations; and

(b) being a national or citizen of a country other than Canada, he files in accordance with the regulations a declaration renouncing the nationality or citizenship of that country.

(2) A person who has ceased to be a Canadian citizen by virtue of subsection (1) may, with the permission of the Minister in any case, file a declaration of resumption of Canadian citizenship and, where he comes within paragraph (b) of subsection (1), a declaration of renunciation, and he thereupon again becomes a Canadian citizen. 1950, c. 29, s. 3.

7. Every foundling, who is or was first found as a deserted infant in Canada, shall, until the contrary is proved, be deemed to have been born in Canada. 1946, c. 15, s. 7.

8. Where a child is born after the death of his father, the child shall, for the purposes of this Part, be deemed to have been born immediately before the death of the father. 1946, c. 15, s. 8.

PART II.

CANADIAN CITIZENS OTHER THAN NATURAL-BORN.

9. (1) A person, other than a natural-born Canadian citizen, is a Canadian citizen, if

(a) that person was granted, or the name of that person was included in, a certificate of naturalization and had not become an alien before the 1st day of January, 1947,

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(b)
(b) that person immediately before the 1st day of January, 1947, was a British subject who had Canadian domicile; or

(c) that person, being a woman other than a woman who comes within paragraph (a) or (b),

(i) before the 1st day of January, 1947, was married to a man who, if this Act had come into force immediately before the marriage, would have been a natural-born Canadian citizen as provided in section 4 or a Canadian citizen as provided in paragraph (a) or (b), and

(ii) on the 1st day of January, 1947, was a British subject and had been lawfully admitted to Canada for permanent residence.

(2) A person who is a Canadian citizen under subsection (1) shall be deemed, for the purposes of section 19, to have become a Canadian citizen,

(a) where he was granted, or his name was included in, a certificate of naturalization, on the date of the certificate;

(b) where he is a Canadian citizen by reason of being a British subject who had Canadian domicile, on the date he acquired Canadian domicile; and

(c) in the case of a woman to whom paragraph (c) of subsection (1) applies, on the date of the marriage or on which she became a British subject or on which she was lawfully admitted to Canada for permanent residence, whichever is the latest date.

(3) For the purposes of this section, a certificate of naturalization, granted under any Act in force in Canada before the 1st day of January, 1915, subject to the qualification described in section 24 of the Naturalization Act, chapter 77 of the Revised Statutes of Canada, 1906, or a qualification to a like effect, shall be deemed never to have been subject to that qualification. 1950, c. 29, s. 4.

10. (1) The Minister may, in his discretion, grant a certificate of citizenship to any person who is not a Canadian citizen and who makes application for that purpose and satisfies the Court that,

(a) either he has filed in the office of the Clerk of the Court for the judicial district in which he resides, not less than one nor more than five years prior to the date of his application, a declaration of intention to become a Canadian citizen.
become a Canadian citizen, the said declaration having been filed by him after he attained the age of eighteen years; or he is the spouse of and resides in Canada with a Canadian citizen; or he is a British subject;

(b) he has been lawfully admitted to Canada for permanent residence therein;

(c) he has resided continuously in Canada for a period of one year immediately preceding the date of the application and, in addition, except where the applicant has served outside of Canada in the armed forces of Canada during time of war or where the applicant is the wife of and resides in Canada with a Canadian citizen, has also resided in Canada for a further period of not less than four years during the six years immediately preceding the date of the application;

(d) he is of good character;

(e) he has an adequate knowledge of either the English or the French language, or, if he has not such an adequate knowledge, he has resided continuously in Canada for more than twenty years;

(f) he has an adequate knowledge of the responsibilities and privileges of Canadian citizenship; and

(g) he intends, if his application is granted, either to reside permanently in Canada or to enter or continue in the public service of Canada or of a province thereof.

(2) Notwithstanding the provisions of subsection (1), the Minister may, in his discretion, grant a certificate of citizenship to any person who is a British subject and who makes to the Minister a declaration that he desires such certificate and who satisfies the Minister that he possesses the qualifications prescribed by paragraphs (b), (c), (d), (e), (f) and (g) of subsection (1); but in any case where, in the opinion of the Minister, there is a doubt as to whether the applicant possesses the said qualifications, the Minister before granting such a certificate may refer the declaration and the material in support thereof to the Court in the judicial district in which the declarant resides. and the declaration shall thereupon be dealt with as an application under subsection (1).

(3) The Minister may, in his discretion, grant a certificate of citizenship to a woman, upon her application therefor, who

(a) by virtue of any law of Canada in force at any time before the 1st day of January, 1947, had, by reason

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reason only of her marriage to an alien or the acquisition by her husband of a foreign nationality, ceased to be a British subject; and

(b) if this Act had come into force immediately before the said marriage or acquisition, would have been a natural-born Canadian citizen or a Canadian citizen other than a natural-born Canadian citizen;

and, from the date of taking the oath of allegiance, the applicant shall, without affecting the nationality or citizenship she had prior to that date, be deemed to be a natural-born Canadian citizen or a Canadian citizen other than a natural-born Canadian citizen, according as she would under paragraph (b) have been a natural-born Canadian citizen or a Canadian citizen other than a natural-born Canadian citizen.

(4) The Minister may, in his discretion, grant a certificate of citizenship to a person who was

(a) a natural-born Canadian citizen under section 4 or 5; or

(b) a British subject who was born in Canada or on a Canadian ship or, if born elsewhere than in Canada or on a Canadian ship, whose father, or in the case of a person born out of wedlock, whose mother was either born in Canada or on a Canadian ship and had not become an alien at the time of that person’s birth or was at the time of that person’s birth a British subject who had Canadian domicile,

and who ceased to be a Canadian citizen or a British subject, as the case may be, by naturalization outside of Canada or for any reason other than marriage, if such person applies for a certificate of citizenship and, in the event that at the time of his application he is a national or citizen of a country other than Canada, files with his application a declaration renouncing such nationality or citizenship and satisfies the Minister that he

(i) has resided continuously in Canada for a period of one year immediately preceding the date of his application; and

(ii) possesses the qualifications prescribed by paragraphs (b), (d), (e), (f), and (g) of subsection (1).

(5) The Minister may, in his discretion, grant a special certificate of citizenship to a minor child of a person to whom a certificate of citizenship is, or has been, granted under this Act, on the application of the said person,

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(a) if the said person is the responsible parent of the child, and

(b) if the child was born before the date of the certificate granted to the said person and has been lawfully admitted to Canada for permanent residence.

(6) Any period during which an applicant for a certificate of citizenship has served in the armed forces of Canada or was employed outside of Canada in the public service of Canada or of a province thereof, otherwise than as a locally engaged person, shall be treated as equivalent to a period of residence in Canada for the purposes of subsections (1), (2) and (4).

(7) No period during which an applicant for a certificate of citizenship was confined in or an inmate of any penitentiary, gaol, reformatory, prison, or asylum for the insane, in Canada, shall be counted as a period of residence in Canada for the purposes of subsections (1), (2) and (4).

1950, c.29, s. 5.

11. (1) Where a doubt, whether on a question of fact or of law, has arisen as to whether a person is or is not a Canadian citizen, the Minister may, in his discretion, upon application, resolve such doubt and issue a certificate of citizenship as proof that such person is a Canadian citizen and the granting of such certificate shall not be deemed to establish that the person to whom it is granted was not previously a natural-born or other than natural-born Canadian citizen.

(2) The Minister may, in his discretion, upon application, grant a certificate of citizenship to a person who has been lawfully admitted to Canada for permanent residence and who, at any time in a province of Canada pursuant to the law of that province then in force,

(a) has been adopted, if the adopter or, in the case of a joint adoption, the male adopter is a Canadian citizen; or

(b) has been legitimized, if the person legally recognized as the father of the legitimated person by such legitimation is a Canadian citizen.

(3) Without restricting the operation of subsection (2), the Minister may, in his discretion, upon application, grant a certificate of citizenship to a minor in any special case whether or not the conditions required by this Act have been complied with and whether or not the case comes within subsection (2).

1950, c. 29, s. 6.

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12. A certificate of citizenship granted to any person under this Part, other than to a minor under the age of fourteen years, shall not take effect until the applicant has taken the oath of allegiance set forth in the Second Schedule, and thereupon the said person shall become a Canadian citizen. 1946, c. 15, s. 12.

13. Except as provided by this Act in the case of minors, a certificate of citizenship shall not be granted to any person under a disability. 1946, c. 15, s. 13.

14. An applicant whose application has been rejected by the Court or by the Minister may make another application under section 10 after the expiration of a period of two years from the date of such rejection. 1950, c. 29, s. 7.

PART III.

LOSS OF CANADIAN CITIZENSHIP.

15. (1) A Canadian citizen, who, when outside of Canada and not under a disability, by any voluntary and formal act other than marriage, acquires the nationality or citizenship of a country other than Canada, thereupon ceases to be a Canadian citizen.

(2) Subsection (1) does not apply where the nationality or citizenship acquired is that of a country at war with Canada at the time of the acquisition, but, in such a case, the Minister may, in his discretion, order that the Canadian citizen shall cease to be a Canadian citizen and he shall be deemed to have ceased to be a Canadian citizen either at the date of the said acquisition or at the date of the order as the Minister may therein direct. 1950, c. 29, s. 8.

16. Where a natural-born Canadian citizen, at his birth or during his minority, or any Canadian citizen on marriage, became or becomes under the law of any other country a national or citizen of that country, if, after attaining the full age of twenty-one years, or after the marriage, he makes, while not under disability, and still such a national or citizen, a declaration renouncing his Canadian citizenship, he thereupon ceases to be a Canadian citizen. 1950, c. 29, s. 8.

17. (1) A Canadian citizen, who, under the law of another country, is a national or citizen of such country and who serves in the armed forces of such country when it is at war with Canada, thereupon ceases to be a Canadian citizen.

(2) Dual nationality. 1950, c. 29, s. 8.

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Exception.

(2) This section does not apply to a Canadian citizen who, under the law of another country, became a national or citizen of such country when it was at war with Canada. 1950, c. 29, s. 8.

18. A Canadian citizen, other than a natural-born Canadian citizen or a Canadian citizen who has served in the armed forces of Canada in time of war and has been honourably discharged therefrom, ceases to be a Canadian citizen if he resides outside of Canada for a period of at least six consecutive years exclusive of any period during which,

(a) he is in the public service of Canada or of a province thereof;

(b) he is a representative or employee of a firm, business, company or organization, religious or otherwise, established in Canada or of an international agency of an official character in which Canada participates;

(c) he resides outside of Canada on account of ill-health or disability;

(d) he is the spouse or minor child of, and resides outside of Canada for the purpose of being with a spouse or parent who is a Canadian citizen residing outside of Canada for any of the objects or causes specified in paragraphs (a) to (c) inclusive;

(e) he is the spouse of and resides outside of Canada for the purpose of being with a spouse who is a natural-born Canadian citizen; or

(f) his Canadian citizenship is certified to be extended by endorsement of his certificate of citizenship, or if he has no certificate of citizenship, of his passport, by an officer authorized under the regulations to do so, which endorsement shall state that the Canadian citizen appeared before such officer prior to the expiration of the said period of six years and established

(i) that his absence from Canada was of a temporary nature, and

(ii) that he intended in good faith to return to Canada for permanent residence as a Canadian citizen, and shall be in such form and may extend his Canadian citizenship for such period as may be prescribed by regulation. 1950, c. 29, s. 8.

19. (1) The Governor in Council may, in his discretion, order that any person other than a natural-born Canadian citizen

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citizen shall cease to be a Canadian citizen if, upon a report from the Minister, he is satisfied that the said person either

(a) has, during any war in which Canada is or has been engaged, unlawfully traded or communicated with the enemy or with a subject of an enemy state or has been engaged in or associated with any business which to his knowledge is carried on in such manner as to assist the enemy in such war;

(b) has obtained a certificate of naturalization or of Canadian citizenship by false representation or fraud or by concealment of material circumstances;

(c) has, since becoming a Canadian citizen or being naturalized in Canada, been for a period of not less than six years ordinarily resident out of Canada and has not maintained substantial connection with Canada;

(d) has, since becoming a Canadian citizen or being naturalized in Canada, been for a period of not less than two years ordinarily resident in a foreign country of which he was a national or citizen at any time prior to his becoming a Canadian citizen or being naturalized in Canada and has not maintained substantial connection with Canada;

(e) if out of Canada, has shown himself by act or speech to be disaffected or disloyal to Her Majesty; or

(f) if in Canada, has, by a court of competent jurisdiction, been convicted of any offence involving disaffection or disloyalty to Her Majesty.

(2) The Governor in Council may, in his discretion, Governor in Council may revoke.

order that any person shall cease to be a Canadian citizen if, upon a report from the Minister, he is satisfied that such person has, when not under a disability,

(a) when in Canada and at any time after the 1st day of January, 1947, acquired the nationality or citizenship of a foreign country by any voluntary and formal act other than marriage;

(b) taken or made an oath, affirmation or other declaration of allegiance to a foreign country; or

(c) made a declaration renouncing his Canadian citizenship.

(3) The Minister before making a report under this section shall cause notice to be given or sent to the last known address of the person in respect of whom the report is to be made.

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made, giving him an opportunity of claiming that the case be referred for such inquiry as is hereinafter specified and if said person so claims in accordance with the notice, the Minister shall refer the case for inquiry accordingly.

(4) An inquiry under this section shall be held by a commission constituted for the purpose by the Governor in Council upon the recommendation of the Minister, presided over by a person appointed by the Governor in Council who holds or has held high judicial office, and shall be conducted in such manner as the Governor in Council shall order; but any such inquiry may, if the Governor in Council thinks fit, instead of being held by such commission, be held by the superior court of the province in which the person concerned resides, and the practice and procedure on any inquiry so held shall be regulated by rules of court.

(5) The members of any commission appointed under this section shall have all such powers, rights and privileges as are vested in any superior court or in any judge thereof on the occasion of any action in respect of

(a) enforcing the attendance of witnesses and examining them on oath, affirmation or otherwise, and the issue of a commission or a request to take evidence abroad;

(b) compelling the production of documents; and

(c) punishing persons guilty of contempt;

and a summons signed by one or more members of the commission may be substituted for and shall be equivalent to any formal process capable of being issued in any action for enforcing the attendance of witnesses and compelling the production of documents.

(6) Where the Governor in Council, under this section, directs that any person cease to be a Canadian citizen, the order shall have effect from such time as the Governor in Council may direct and thereupon the said person shall cease to be a Canadian citizen. 1950, c. 29, s. 8; 1951, c. 12, s. 1.

20. (1) Where the responsible parent of a minor child ceases to be a Canadian citizen under section 15, 16 or 17, the child thereupon ceases to be a Canadian citizen if he is or thereupon becomes, under the law of any country other than Canada, a national or citizen of that country.
(2) Where the responsible parent of a minor child ceases to be a Canadian citizen under section 18 or 19, the Governor in Council may, in his discretion, direct that the said child shall cease to be a Canadian citizen if he is or thereupon becomes, under the law of any country other than Canada, a national or citizen of that country.

(3) Where the Minister, in his discretion, permits a person, who as a minor child ceased to be a Canadian citizen, to make a declaration in accordance with the regulations, that he wishes to resume Canadian citizenship and the said person makes the declaration within one year after attaining the age of twenty-one years or within such longer period as the Minister may allow in special circumstances, such person, upon the acceptance of his declaration by the Minister, again becomes a Canadian citizen. 1950, c. 29, s. 8.

PART IV.

STATUS OF CANADIAN CITIZENS AND RECOGNITION OF BRITISH SUBJECTS.

21. A Canadian citizen is a British subject. 1946, c. 15, s. 26.

22. A Canadian citizen other than a natural-born Canadian citizen is, subject to the provisions of this Act, entitled to all rights, powers and privileges and is subject to all obligations, duties and liabilities to which a natural-born Canadian citizen is entitled or subject and, on and after becoming a Canadian citizen, subject to the provisions of this Act, has a like status to that of a natural-born Canadian citizen. 1946, c. 15, s. 27.

23. (1) Every person who, under an enactment of a country listed in the First Schedule, is a citizen of that country, has in Canada the status of a British subject.

(2) Every person having in Canada the status of a British subject may be known as a British subject or as a Commonwealth citizen; and in this Act and in any other enactment or instrument, the expression “British subject” and the expression “Commonwealth citizen” have the same meaning.

(3) Any law of Canada, including this Act, and any regulation made under the authority of any law of Canada shall, unless it otherwise provides, have effect in relation to R.S., 1952.
to a citizen of the Republic of Ireland who is not a British subject in like manner as it has effect in relation to a British subject. 1950, c. 29, s. 10.

PART V.

STATUS OF AliENS.

24. (1) Real and personal property of every description may be taken, acquired, held and disposed of by an alien in the same manner in all respects as by a natural-born Canadian citizen; and a title to real and personal property of every description may be derived through, from or in succession to an alien in the same manner in all respects as through, from or in succession to a natural-born Canadian citizen.

(2) This section does not operate so as to
(a) qualify an alien for any office or for any municipal, parliamentary or other franchise;
(b) qualify an alien to be the owner of a Canadian ship;
(c) entitle an alien to any right or privilege as a Canadian citizen except such rights and privileges in respect of property as are hereby expressly given to him; or
(d) affect an estate or interest in real or personal property to which any person has or may become entitled, either mediately or immediately, in possession or expectancy, in pursuance of any disposition made before the 4th day of July, 1883, or in pursuance of any devolution by law on the death of any person dying before that day. 1946, c. 15, s. 29.

25. An alien is triable at law in the same manner as if he were a natural-born Canadian citizen. 1946, c. 15, s. 30.

PART VI.

PROCEDURE AND EVIDENCE.

26. An application for a certificate of citizenship shall be made to the Court in the judicial district in which the applicant resides or as otherwise prescribed by regulation. 1946, c. 15, s. 31.

27. An application for a certificate of citizenship shall be filed with the Clerk of the Court and shall be posted by the Clerk in a conspicuous place in his office, or as otherwise prescribed.

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prescribed by regulation, continuously for a period of at least three months before the application is heard by the Court. 1946, c. 15, s. 32.

28. At any time after the filing of an application for a certificate of citizenship and previous to the hearing of the application, any person objecting to the granting of the certificate to the applicant may file in the Court an opposition in which shall be stated the grounds of his objection. 1946, c. 15, s. 33.

29. The applicant for a certificate of citizenship shall produce to the Court such evidence as the Court may require that he is qualified and fit to be granted a certificate under the provisions of this Act, and shall personally appear before the Court for examination unless it is established to the satisfaction of the Court that he is prevented from so appearing by some good and sufficient cause. 1946, c. 15, s. 34.

30. If the Court decides that the applicant for a certificate of citizenship is a fit and proper person to be granted such certificate and possesses the required qualifications, a certified copy of the decision shall be transmitted by the Clerk of the Court to the Minister together with the application and such other papers, documents and reports as may be required by regulation. 1946, c. 15, s. 35.

31. When the Minister receives a decision of the Court under section 30 and thereupon, in his discretion, grants a certificate of citizenship, he shall send the certificate to the Clerk of the Court by whom such decision was forwarded, or as otherwise prescribed by regulation, and upon the applicant taking the oath of allegiance, the Clerk shall deliver the certificate to the applicant after having endorsed thereon the date of the taking of the oath of allegiance which date shall be the date of the certificate of citizenship. 1950, c. 29, s. 12.

32. The Minister, with the approval of the Governor in Council, shall take such measures as to him may appear fitting to provide facilities to enable applicants for certificates of citizenship to receive instruction in the responsibilities and privileges of Canadian citizenship. 1946, c. 15, s. 37.

33. The Court, in the conduct of proceedings under this Act, shall, by appropriate ceremonies, impress upon applicants the responsibilities and privileges of Canadian citizenship. 1946, c. 15, s. 38.

103 1621 PART VII.

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Sections 34. (1) The Governor in Council may make regulations generally for carrying into effect the purposes and provisions of this Act, and in particular with respect to the following matters:

(a) the forms to be used under this Act including the form and manner of registration of declarations and of certificates;

(b) the time within which the oath of allegiance is to be taken after the issue of a certificate of citizenship;

(c) the persons before whom the oath of allegiance may be taken and the persons before whom any declarations under this Act may be made;

(d) the form in which the taking of oaths of allegiance is to be attested and the registration thereof;

(e) the persons by whom certified copies of oaths of allegiance may be given; and the proof in any legal proceeding of any such oaths;

(f) the imposition and application of fees in respect of any registration authorized to be made by this Act or any Act heretofore in force in Canada and in respect of the making of any declaration or the grant of any certificate authorized to be made or granted by this Act or any Act heretofore in force in Canada, and in respect of the administration or registration of any oath;

(g) the expedient and fitting procedure to be followed in the conduct of proceedings before the Court to impress upon applicants the responsibilities and privileges of Canadian citizenship;

(h) the manner of proof of any qualification required for the grant of a certificate of citizenship under this Act;

(i) the manner of proof of Canadian citizenship and the granting of special certificates for such purpose;

(j) the registration of births of persons born outside of Canada and the extension of certificates of citizenship;

(k) the surrender and cancellation of certificates of citizenship or certificates of naturalization where the holder thereof has ceased to be a Canadian citizen or British subject by reason of revocation or otherwise.

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Part VII.  

**Canadian Citizenship.**

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Under this Act or under an Act that was in force in Canada at any time before the 1st day of January, 1947, as the case may be; and

(l) for the delivery up and retention of certificates of citizenship or certificates of naturalization for the purpose of determining whether the holder thereof is entitled thereto.

(2) The Governor in Council may

(a) authorize the issue of a proclamation declaring that any part of Her Majesty’s dominions not listed in the First Schedule is a country of the British Commonwealth for the purposes of this Act, and

(b) designate persons in the Northwest Territories and in the Yukon Territory who shall constitute Courts for the purposes of this Act. 1946, c. 15, s. 39; 1950, c. 29, s. 14.

35. Any declaration made under this Act or under any Act heretofore in force may be proved in any legal proceeding by the production of the original declaration or of any copy thereof certified to be a true copy by the Minister or by any person authorized by him in that behalf, without proof of such authorization, and the production of the declaration or copy shall be evidence of the contents thereof and of the person therein named as declarant having made the declaration at the date therein mentioned. 1946, c. 15, s. 40.

36. A certificate of citizenship or a certificate of naturalization may be proved in any legal proceeding by the production of the original certificate or of any copy thereof certified to be a true copy by the officer or persons authorized to issue such certificate of citizenship or such certificate of naturalization or by any person authorized by such officer or person in that behalf, without proof of such authorization. 1946, c. 15, s. 41.

37. Entries made in any register in pursuance of this Act or under any Act heretofore in force may be proved by such copies and certified in such manner as may be directed by the Minister, and the copies of any such entries shall be evidence of any matters, by this Act or by any regulation of the Governor in Council or of the Minister, authorized to be inserted in the register. 1946, c. 15, s. 42.
38. Where any question arises under this Act as to whether any person had Canadian domicile immediately prior to the 1st day of January, 1947, the question shall be determined by the same authority and in a like manner as if it arose under the Immigration Act and the determination thereof in such manner shall be final and conclusive for the purposes of this Act. 1946, c. 15, s. 43.

39. (1) A person who was a British subject on the 1st day of April, 1949, and

(a) was born in Newfoundland,

(b) was naturalized under the laws of Newfoundland, or

(c) had Newfoundland domicile on the said 1st day of April,

is a Canadian citizen.

(2) A person who is a Canadian citizen by virtue of paragraph (a) of subsection (1) is a natural-born Canadian citizen.

(3) A person who is a Canadian citizen by virtue of paragraph (b) of subsection (1) shall be deemed to have been naturalized under the laws of Canada, and a certificate of naturalization issued under the laws of Newfoundland shall be deemed to have been issued under the laws of Canada at the date thereof.

(4) A person who is a Canadian citizen by virtue of paragraph (c) of subsection (1), shall be deemed to have become a Canadian citizen on the day he acquired Newfoundland domicile.

(5) For the purposes of this Act, residence in Newfoundland shall be deemed to be residence in Canada and Newfoundland domicile means domicile in Newfoundland for at least five years. 1949, c. 6, s. 46.

40. Where a person ceases to be a Canadian citizen, a Commonwealth citizen or a British subject, he shall not thereby be discharged from any obligation, duty or liability in respect of any act or thing done or omitted before he ceased to be a Canadian citizen, a Commonwealth citizen or a British subject. 1950, c. 29, s. 17.

41. A person who

(a) for any of the purposes of this Act knowingly makes any false representation or any statement false in a material particular;
(b) uses another person's certificate of citizenship or certificate of naturalization to personate that other person; or

(c) knowingly permits his certificate of citizenship or certificate of naturalization to be used to personate himself;

is guilty of an offence and is liable on summary conviction in respect of each offence to imprisonment, with or without hard labour, for a term not exceeding three months. 1950, c. 29, s. 17.

42. A person who violates a provision of this Act or the regulations for which violation no other fine or imprisonment is provided in this Act or the regulations is guilty of an offence and is liable on summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding three months or to both fine and imprisonment. 1950, c. 29, s. 17.

43. Where, in any Act of the Parliament of Canada or any order or regulation made thereunder, any provision is made applicable in respect of

(a) a "natural-born British subject" it shall apply in respect of a "natural-born Canadian citizen";

(b) a "naturalized British subject" it shall apply in respect of a "Canadian citizen other than a natural-born Canadian citizen"; or

(c) a "Canadian national" it shall apply in respect of a "Canadian citizen";

under this Act, and where in any Act, order or regulation aforesaid any provision is made in respect of the status of any such person as a Canadian national or British subject it shall apply in respect of his status as a Canadian citizen or British subject under this Act. 1946, c. 15, s. 45.

44. (1) Notwithstanding the repeal of the Naturalization Act and the Canadian Nationals Act, this Act is not to be construed or interpreted as depriving any person who is a Canadian national, a British subject or an alien as defined in the said Acts or in any other law in force in Canada of the national status he possessed on the 1st day of January, 1947.

(2) This Act is to be construed and interpreted as affording facilities for any person mentioned in subsection (1) if he should so desire to become a Canadian citizen if he is 1625.

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is not a natural-born Canadian citizen as defined in this Act, and if he possesses the qualifications for Canadian citizenship as defined in this Act.

(3) Naturalization proceedings that were commenced under the *Naturalization Act* but not completed before the 1st day of January, 1947, may be continued as proceedings for a grant of a certificate of citizenship under this Act and, for this purpose, an application for naturalization or a declaration of intention to become naturalized under the *Naturalization Act* and regulations shall, respectively, be deemed to have the same effect as an application for the grant of a certificate of citizenship or a declaration of intention to become a Canadian citizen under this Act.

(4) Every certificate of citizenship granted after the 1st day of January, 1947, pursuant to an application for naturalization made before that date is valid unless it is or has been revoked or the holder thereof otherwise ceases or has ceased to be a Canadian citizen. 1946, c. 15, s. 46; 1950, c. 29, s. 19.

**FIRST SCHEDULE.**

Australia.
Canada.
Ceylon.
India.
New Zealand.
Pakistan.
Southern Rhodesia.
Union of South Africa.
United Kingdom.
1950, c. 29, s. 21.

**SECOND SCHEDULE.**

*Oath of Allegiance.*

I, A.B., swear that I will be faithful and bear true allegiance to Her Majesty Queen Elizabeth the Second, her Heirs and Successors, according to law, and that I will faithfully observe the laws of Canada and fulfil my duties as a Canadian citizen.

So help me God.
1946, c. 15, Second Sch.

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is not a natural-born Canadian citizen as defined in the Act, and if he possesses the qualifications for Canadian citizenship as defined in this Act.

(3) Naturalization proceedings that were commenced under the Naturalization Act but not completed before 1st day of January, 1947, may be continued as if for a grant of a certificate of citizenship under this Act and, for this purpose, an application for naturalization or declaration of intention to become naturalized under a Naturalization Act and regulations shall, respectively, be deemed to have the same effect as an application for a grant of a certificate of citizenship or a declaration of intention to become a Canadian citizen under this Act.

(4) Every certificate of citizenship granted after 1st day of January, 1947, pursuant to an application for naturalization made before that date is valid unless it has been revoked or the holder thereof otherwise cease to be a Canadian citizen.

WHEREAS it is expedient to implement the recommendation of the Royal Commission on Maritime Claims relating to the manufacture of iron or steel by the use of Canadian coal: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as the Canadian Coal Equality Act.

An Act to place Canadian Coal used in the manufacture of iron or steel on a basis of equality with imported coal.

2. So long as the provisions of tariff item number 1019 Adjustment in Schedule B to the Customs Tariff remain in full effect, the Governor in Council may authorize the payment out of the Consolidated Revenue Fund to manufacturers of iron or steel, of forty-nine and one-half cents per ton of bituminous coal mined in Canada and converted into coke by a proprietor of coke ovens at his coke ovens in Canada, and used by such manufacturers in the smelting in Canada of iron from ore or in the manufacture in Canada of steel ingots or steel castings; no such payment shall be made more than once in respect of any coal so used.

SECOND SCHEDULE.

Oath of Allegiance.

I, A.B., swear that I will be faithful and bear true allegiance to Her Majesty Queen Elizabeth, the Queen of England, Her Heirs and Successors, according to law, and that I will faithfully observe the laws of Canada and fulfill my duties as a Canadian citizen.

So help me God.

1. This Act may be cited as the Canadian Coal Equality Act.

2. So long as the provisions of tariff item number 1019 Adjustment in Schedule B to the Customs Tariff remain in full effect, the Governor in Council may authorize the payment out of the Consolidated Revenue Fund to manufacturers of iron or steel, of forty-nine and one-half cents per ton of bituminous coal mined in Canada and converted into coke by a proprietor of coke ovens at his coke ovens in Canada, and used by such manufacturers in the smelting in Canada of iron from ore or in the manufacture in Canada of steel ingots or steel castings; no such payment shall be made more than once in respect of any coal so used.

3. No payment shall be made to any person or corporation entitled to receive any payment under this Act, or any drawback under the tariff item mentioned in section 2, where it is shown to the satisfaction of the Governor in Council that such person or corporation is not complying with laws enacted by the province, in which the industry concerned is operating, for the purpose of maintaining in the operation of such industry hours of labour and rates of wages consistent with the provisions of any international convention adopted by a labour conference held under the Treaty of Versailles.

Chap. 34.  Canadian Coal Equality.

4. The Governor in Council may make regulations to carry out the intentions of this Act. 1930, c. 6, s. 3.

5. The Minister of Trade and Commerce is charged with the administration of this Act. 1930, c. 6, s. 4.

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CHAPTER 35.

An Act to establish the Canadian Commercial Corporation.

SHORT TITLE.

1. This Act may be cited as the Canadian Commercial Corporation Act. 1946, c. 40, s. 1.

INTERPRETATION.

2. In this Act,

(a) "Board" means the President and the directors of the Corporation;

(b) "by-law" means a by-law made under section 11; "By-law."

(c) "civil service" has the same meaning as in the Civil Service Act but does not include the persons employed under this Act;

(d) "Corporation" means the Canadian Commercial Corporation established by section 3;

(e) "Minister" means the Minister of Defence Production; and

(f) "President" means the President of the Corporation. "President."

1946, c. 40, s. 2; 1951, c. 13, s. 1.

3. (1) There is hereby established, for the purposes set forth in section 4, a corporation to be known as the Canadian Commercial Corporation consisting of a President appointed by the Governor in Council and holding office during pleasure and not more than nine or less than five directors all of whom shall be appointed by the Governor in Council and hold office during pleasure.

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(2) The President's remuneration, if he is not a member of the public service, shall be fixed by the Governor in Council.

(3) The Corporation is for all its purposes an agent of Her Majesty and its powers may be exercised only as an agent of Her Majesty. 1946, c. 40, s. 3.

4. (1) The Corporation is established for the following purposes:

(a) to assist in the development of trade between Canada and other nations;

(b) to assist persons in Canada
   (i) to obtain goods and commodities from outside Canada, and
   (ii) to dispose of goods and commodities that are available for export from Canada;

(c) to exercise on behalf and under the direction of the Minister any powers or functions vested in the Minister by any other Act that authorizes the Minister to employ the Corporation to exercise them; and

(d) to exercise any other powers or functions conferred upon it by any other Act or for the exercise of which it may be employed under any other Act.

(2) The Corporation shall comply with any general or special direction given by the Governor in Council or the Minister with reference to carrying out its purposes. 1946, c. 40, s. 4; 1951, c. 13, s. 3.

5. (1) The Corporation may do such things as it deems expedient for, or conducive to, the attainment of the purposes set forth in section 4; and, for greater certainty, but not so as to restrict the generality of the foregoing, the Corporation may carry on the business of

(a) importing goods or commodities into Canada, and

(b) exporting goods or commodities from Canada, either as principal or as agent, in such manner and to such extent as it deems advisable to achieve the said purposes.

(2) The generality of subsection (1) is not restricted by any provision of this Act other than section 4. 1946, c. 40, s. 5

6. (1) The Corporation may, notwithstanding the Civil Service Act or any other statute or law, employ such officers or servants as it deems necessary to carry out this Act and may determine their conditions of employment and their remuneration, which shall be paid by the Corporation.

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(2) The Corporation has, under the Minister, the control and supervision of the officers and servants employed under this Act. 1946, c. 40, s. 6.

7. (1) The Corporation shall establish its head office in Ottawa and may establish such branch offices, either inside or outside Canada, as it deems necessary to carry out this Act.

(2) The Corporation may provide office accommodation, supplies and equipment for the Board and persons employed under this Act. 1946, c. 40, s. 7.

8. (1) The Minister of Finance shall, on the request of the Minister, from time to time deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister

(a) an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund at any time while this Act is in force, and

(b) any other advances or grants to the Corporation that are otherwise authorized to be made by Parliament from the Consolidated Revenue Fund.

(2) The Governor in Council may from time to time authorize the Minister of Finance to advance out of any unappropriated moneys in the Consolidated Revenue Fund amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of the loans made under this subsection outstanding at any time shall not exceed ten million dollars.

(3) Subject to repayment of the loans made under subsection (2), the Corporation shall retain, for the purposes of this Act, all moneys received by it in the course of its business.

(4) In any transactions entered into by the Corporation under any provisions of this Act for or on behalf of or for the purposes of any person or any department or agency of the Government of Canada, the Corporation and such person, department or agency may agree upon the amounts to be paid to the Corporation to compensate it for the costs and proportioned operating expenses incurred by it in such transactions, and such compensation may be recovered by the Corporation and shall be paid to it by such person, department or agency.

(5) All moneys that are placed to its credit under this section and all moneys received by it in the course of its business shall be administered by the Corporation exclusively in furtherance of the purposes for which it is constituted.
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**Accounting.**

(6) The Corporation shall establish and maintain an accounting system satisfactory to the Minister and shall, wherever required by him, render detailed accounts of its receipts and expenditures for such period or to such day as he designates, and all books or records of accounts, bank books and papers of the Corporation shall at all times be open to the inspection of the Minister or such person as he may designate.

(7) The accounts of the Corporation shall be audited by the Auditor General and his report shall be included in the annual report of the Corporation.

(8) Notwithstanding the other provisions of this section the Corporation shall, if the Minister so directs, pay to the Receiver General of Canada any part of the moneys administered by it that the Minister considers to be in excess of the amount required for the purposes of this Act.

(9) The Minister of Finance shall, on the request of the Minister, from time to time deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister, out of the Consolidated Revenue Fund, all or any part of the moneys paid to the Receiver General of Canada under subsection (8), if in the opinion of the Minister such moneys are again required for the purposes of this Act. 1946, c. 40, s. 8; 1949, c. 2, s. 1; 1951, c. 13, s. 4.

**Audit.**

**Excess moneys repayable to Receiver General when directed.**

**Return of excess moneys.**

9. The Corporation may, on behalf of Her Majesty, contract in its corporate name without specific reference to Her Majesty. 1946, c. 40, s. 9.

10. Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Corporation 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 Corporation, in the name of the Corporation in any court that would have jurisdiction if the Corporation were not an agent of Her Majesty. 1950, c. 51, s. 15.

11. The Corporation may, subject to the approval of the Governor in Council, make such by-laws as it may deem necessary to carry out this Act. 1946, c. 40, s. 11.

12. (1) The Corporation shall act by resolution of the Board, which shall meet from time to time as required by by-law 1632.

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by-law, or on reasonable notice given by the President or any two directors at such convenient place as may be specified in the notice.

(2) The President, or, in his absence, such person as Chairman of Board may be appointed under the by-laws or by the directors, shall be chairman of the Board.

(3) Three members of the Board are a quorum. 1946, Quorum. c. 40, s. 12; 1951, c. 13, s. 5.

13. (1) The Corporation shall, as soon as possible after the 31st day of March in each year, and in any event within three months thereof, submit to the Minister an annual report of its affairs and operations during the twelve-month period ending on the 31st day of March, containing its financial statements and such information as is required to be furnished to shareholders by a company incorporated under the Companies Act, and such other information as the Minister may prescribe and the Minister shall forthwith lay the said report before Parliament, if Parliament is then in session, or within fifteen days of the commencement of the next session of Parliament.

(2) The Corporation shall, in addition to making an annual report under subsection (1), make to the Minister such other reports of its affairs and operations or of any particular transaction or part of its business as the Minister may require. 1946, c. 40, s. 13.

14. (1) The Civil Service Superannuation Act applies to any officer or employee of the Corporation who is designated by the Governor in Council to be a civil servant for the purposes of the Civil Service Superannuation Act.

(2) A person who immediately prior to his employment under this Act, was a contributor under the Civil Service Superannuation Act, shall, notwithstanding that he has not been designated under subsection (1), continue while employed under this Act to be a contributor under the Civil Service Superannuation Act, and, for the purposes of the Civil Service Superannuation Act, his service under this Act shall be counted as service in the civil service and he, his widow, children or other dependants, if any, or his legal representatives, may be granted the respective allowances or gratuities provided by the Civil Service Superannuation Act.

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(3) Where a person who was a civil servant immediately before his employment under this Act is retired from employment under this Act, he may, in accordance with regulations made under the Civil Service Act, be assigned to a position in the civil service of the class from which he was so retired or for which he is qualified, or, in the alternative, be granted the same allowance or gratuity under the Civil Service Superannuation Act as he might have been granted if he were retired under like circumstances from a position in the civil service.

(4) A person employed under this Act, who immediately prior to his employment, held a position in the civil service or was an “employee” within the meaning of the Civil Service Act, retains and is eligible to receive all the benefits, except salary as a civil servant, that he would have been eligible to receive had he remained under that Act. 1946, c. 40, s. 14; 1951, c. 13, s. 6.

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OTTAWA, 1952

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CHAPTER 36.

An Act for the purpose of establishing in Canada a
system of Long Term Mortgage Credit
for Farmers.

SHORT TITLE.

1. This Act may be cited as the Canadian Farm Loan Short title.
Act. R.S., c. 66, s. 1.

INTERPRETATION.

2. In this Act, Definitions.
(a) “Board” means the Canadian Farm Loan Board established by this Act;
(b) “borrower” means a farmer who has obtained a loan under this Act;
(c) “Commissioner” means the Canadian Farm Loan Commissioner appointed under this Act;
(d) “farmer” means a person whose principal occupation consists in farming;
(e) “farming” includes stock raising, dairying and the tillage of the soil;
(f) “farm land” or “farm” means land under occupation and cultivation by a farmer or land purchased by a farmer for immediate occupation and cultivation by him;
(g) “Farm Loan” or “Loan” means a loan made to a farmer under the provisions of this Act;
(h) “Farm Loan bond” means a bond issued under the authority of this Act;
(i) “Minister” means the Minister of Finance;
(j) “mortgage” and “first mortgage” include, with relation to loans made in the Province of Quebec under this Act, hypothecs and ventes à réméré, whether with relation to the latter, the Board has or has not expressly accorded to the borrower, at the time of making the loan, an additional right to redeem notwithstanding elapse of the time for repayment, and

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“mortgagor” and “mortgagee” shall be construed accordingly. R.S., c. 66, s. 2; 1935, c. 16, s. 2.

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1935, c. 16, s. 25.

FARM LOAN BOARD.

3. (1) There shall be a board, known as the Canadian Farm Loan Board, which shall consist of not less than three nor more than five members who shall be appointed by the Governor in Council, on such terms and conditions as the Governor in Council may prescribe; one of such members shall be the Deputy Minister of Finance or the Comptroller, Government Guarantee Branch of the Department of Finance.

(2) One of the members so appointed shall be designated the “Canadian Farm Loan Commissioner”, and shall be the chairman of the Board.

(3) The Commissioner shall be appointed for such a period of years as the Governor in Council may designate.

(4) The Commissioner shall be paid such salary and the other members such fees as the Governor in Council may prescribe, such salary and fees to be a charge against the revenues of the Board.

(5) The Board shall be a body corporate and politic and be and be deemed to be for all the purposes of this Act, except contractual dealings between the Government of Canada and the Board relating to the purchase by that Government of the capital stock or bonds of the Board or the repurchase by the Board of those bonds, the agent of Her Majesty in right of Canada and to take security, receive, lend, pay, agree, acquire, hold, convey, transfer and otherwise do as this Act directs or authorizes as such agent and not otherwise.

(6) Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Board 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 Board, in the name of the Board in any court that would have jurisdiction if the Board were not an agent of Her Majesty. 1935, c. 16, s. 3; 1950, c. 51, s. 2.

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4. The Board may

(a) issue and sell bonds to be known as Canadian Farm Loan bonds, buy the same on its own account and retire the same at or before maturity;

(b) make long term loans to farmers on the security of first mortgages on farm lands upon and subject to the conditions hereinafter prescribed;

(c) hold real estate which, having been mortgaged or otherwise secured to it, is acquired by it for the protection of any loan, sell, mortgage, lease or otherwise dispose thereof and, if the Board in its discretion shall decide so to do, but not as an obligation, pay yearly to local taxing authorities amounts to the extent of the taxes that would have been owing on such real estate had the same been assessed and a levy made thereon in that year; but any such real estate shall be disposed of within three years from the date on which it is acquired or within such additional period, not exceeding two years, as the Governor in Council may fix and determine;

(d) invest its funds in the debentures, bonds, stocks or other securities of, or guaranteed by, the Government of Canada, or of, or guaranteed by, the government of any province of Canada;

(e) employ such assistance and exercise by itself or through its duly authorized agents all such incidental powers as are necessary or expedient to carry on the business authorized by this Act;

(f) accept and hold such additional and collateral security for loans as the Board may deem proper;

(g) make such composition, extension of time or scheme of arrangement with any borrower on his loan as the Board deems advisable; and

(h) subsequent to the making of any loan, make advances to borrowers for seed grain, fodder, fertilizer, or harvesting expenses. R.S., c. 66, s. 4; 1934, c. 46, s. 3; 1935, c. 16, s. 4.

CAPITAL.

5. The capital requirements of the Board shall be provided as follows:

(a) the Government of Canada may subscribe to an initial capital to an amount not exceeding five million dollars and may pay the amount of any such subscription at such times and in such amounts as in the judgment of the Board are necessary for the purposes of 1637 R.S., 1952.
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of the Board; and the amounts provided from time to time under this paragraph shall be free from interest charges for a period of three years, after which time interest shall be paid at such rate as the Governor in Council directs; repayment of the amounts so provided shall be made from time to time out of the earnings of the Board, but before any such proposed repayment is made, the reserve fund of the Board provided for by section 9, shall be at least equal to the total repayments, including the repayment then proposed to be made;

(b) in addition to the initial capital provided for in paragraph (a) the Board shall issue capital stock in shares of one dollar each, which shares shall be subscribed for by the Government of Canada from time to time as loans are made under this Act to an amount equal to five per cent of the said loans, so that the total amount subscribed under this paragraph shall equal at any time as nearly as may be, five per cent of the total amount of principal outstanding on loans theretofore made, the same to be called for by the Board as required;

(c) the Minister may purchase at a price not exceeding the par value thereof, the capital stock issued by the Board to any province and for the purpose of such purchase the Minister may make the necessary expenditure out of any unappropriated moneys in the Consolidated Revenue Fund; and

(d) the Board may retire the outstanding capital stock subscribed by borrowers under the Act, by crediting the amount of the par value of the stock subscribed by the borrower as a payment upon the borrower's indebtedness under his loan from the Board, and when so credited, the borrower shall thereupon cease to be a stockholder of the Board. 1935, c. 16, s. 5.

6. (1) The outstanding Farm Loan bonds shall not exceed at any time twenty times the paid up capital stock subscribed for by the Government of Canada in the manner provided in section 5.

(2) Such bonds shall be issued at such a rate of interest as in the opinion of the Board will make the market value of the bonds at the date of issue approximately par.

(3) The bonds shall be issued for such period, not exceeding thirty-five years, and in such denominations as the Board may determine.

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(4) Provision may be made for the redemption of the bonds at the option of the Board before their due date, in which case the Board may provide for the payment of such premium as it may deem reasonable.

(5) Each Farm Loan bond shall be signed by the Commissioner, or by a member specially authorized thereunto by the Board, and by the secretary or treasurer of the Board, and it shall have printed thereon a certificate by the Commissioner that it is issued under the authority of this Act and that at the time of issue the Board holds mortgages or charges on farm lands, and personalty at least equal to the total amount of bonds issued under this Act.

R.S., c. 66, s. 6; 1934, c. 46, s. 4; 1935, c. 16, s. 6.

7. Loans made under the authority of this Act shall be subject to the following conditions:

(a) loans shall be made only on the security of first mortgages on farm lands not exceeding fifty per cent of the actual value of such lands and the buildings thereon as appraised by the Board; and in arriving at such actual value, the value of the buildings shall be considered only to the extent to which the same add to the actual value of the land as farm land and no one person and no two or more persons having joint or several ownership of the land to be mortgaged shall have by way of loan in the aggregate at any one time more than five thousand dollars;

(b) the proceeds of such loan shall be used for the following purposes and no other:
   (i) to purchase farm land,
   (ii) to purchase fertilizers, seed, live-stock, tools, machinery and any implements and equipment necessary to the proper operation of the farm mortgaged,
   (iii) to erect farm buildings or to clear, drain, fence or make any other permanent improvement tending to increase the productive value of the land,
   (iv) to discharge liabilities already accumulated,
   (v) any purpose that in the judgment of the Board may be reasonably considered as improving the value of the land for agricultural purposes;

(c) loans under this Act shall be made only to farmers actually engaged in or shortly to become engaged in the cultivation of the farm mortgaged and whose experience, ability and character are such as to warrant the belief that the farm to be mortgaged will be successfully cultivated; but no loan shall be made on the R.S., 1952.
the security of unimproved land except for the purpose of making improvements on the same;

(d) the appraised value shall be based on the value of the land for agricultural purposes and as far as possible on the productive value as shown by experience; and no other basis of valuation shall be considered;

(e) the interest rate on loans under this Act shall be such a rate in excess of the interest rate yielded at the time of issue by the last series of Farm Loan bonds issued by the Board as is sufficient, in the judgment of the Board, to provide for the expenses of operation and for the necessary reserves for losses, or if no such bonds have been issued, such a rate as in the judgment of the Board will be yielded by the Farm Loan bonds when issued, increased by provision for expenses and reserves as aforesaid;

(f) every loan made under this section shall be repayable upon such terms and within such periods not in excess of twenty-five years as the Board may prescribe; but all loans repayable over a period in excess of five years shall be repayable in equal annual or semi-annual instalments of principal and interest;

(g) notwithstanding anything contained in the Interest Act, every borrower shall pay simple interest on defaulted payments at a rate not exceeding eight per cent per annum and shall agree to pay when due all assessments, taxes and other charges necessary to be paid for the security of the Board in respect of the loan and to effect such insurance as the Board may require; and should such taxes, assessments and charges not be paid when due, they may be paid by the Board and charged to the borrower, and if not repaid to the Board on or before the next interest date with interest thereon at a rate not exceeding eight per cent per annum the borrower shall be considered in default under the mortgage;

(h) except as provided in, and subject to, such regulations, not inconsistent with the provisions of the Interest Act, as the Board may prescribe, any borrower may at any time repay the whole or part of his loan on any date on which an instalment becomes due; when the payment is part of the loan only it shall be credited to the borrower in such manner as the Board may by regulation prescribe, but so that no such payment shall relieve the borrower from liability to pay or from continuing to pay, at the times agreed upon, the

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the various instalments next ensuing due after such partial payment is made, and until the loan and interest is repaid in full;

(i) if any borrower under this Act expends any part of a loan for any purpose other than that approved by the Board, the said loan shall at the option of the Board become forthwith payable in full;

(j) it shall be a term of any mortgage taken as security for a loan that upon the sale or lease of the farm land mortgaged the loan shall, at the option of the Board, immediately become due and payable. R.S., c. 66, s. 7; 1935, c. 16, s. 7.

8. (1) All moneys lent under this Act after the 30th day of June, 1935, by the Board upon mortgage or other security, and, as well, all moneys thereafter owing to the Board by reason of the terms of such mortgage or other security, and secured thereby or pursuant to the provisions of this Act, shall be deemed, for so long as any part of any of such moneys remains unpaid to the Board, to be moneys of Her Majesty in right of Canada, secured by a first and paramount right, privilege, lien and charge upon and against the land or other property to which such mortgage or other security relates.

(2) When the effect at law of any mortgage or other security made or given under this Act after the 30th day of June, 1935, to the Board is to convey or transfer to the Board the legal title to the land or other property to which such mortgage or other security relates, such land or other property shall, for so long as any part of any moneys lent upon such mortgage or other security or owing to the Board by reason of the terms of such mortgage or other security, and secured thereby or pursuant to the provisions of this Act, remains unpaid, be deemed to be the land or property of Her Majesty in right of Canada.

(3) Notwithstanding any law, whether statute or other, now in force or that hereafter may be in force in any province, no mechanic's lien law, taxation lien law or other law or privilege of any species whatever whereunder liens, charges or privileges upon or against land or other property of any species whatever are created, arise or exist shall, without the consent in writing of the Board, which consent shall be revocable, affect or apply to any land or other property of any species whatever or any part thereof or interest therein, to which any mortgage or other security, lien, charge or privilege made or given to the Board under this Act.

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this Act after the 30th day of June, 1935, shall relate, in prejudice of the Board as the holder of any such mortgagel or other security, lien, charge or privilege so made or given, but every such mortgage or other security, lien, charge or privilege thereafter made or given to the Board shall, for so long as it shall remain wholly or partially unpaid, rank upon such land or other property or part thereof or interest therein, as the case may be, in priority to all other securities, liens, charges or privileges, whatsoever.

(4) Notwithstanding the provisions of subsection (3), if any mortgagor or other person who has given or made to the Board under this Act after the 30th day of June, 1935, any mortgage or other security, lien, charge or privilege fails or neglects to pay any lawful rates, taxes or assessments, that, under the law of the province concerned, are claimed to be liens or charges upon or against any land or any such other property, or part thereof or interest therein, to which any mortgage or other security, lien, charge or privilege so thereafter made or given to the Board relates, or if the mortgagor of such mortgage, or other person who has made or given such security, lien, charge or privilege, having agreed with the Board to insure the property to which such mortgage, security, lien, charge or privilege relates and to pay the premiums of insurance, fails or neglects to pay such premiums of insurance, as agreed with the Board, and at the times, agreed, it shall be lawful, but not obligatory, for the Board to pay

(a) such rates, taxes or assessments, if any, as the Board by regulation approved by the Governor in Council on the recommendation of the Minister, shall determine to be of a species of taxation that, in general, is of benefit to farm lands, and

(b) such premiums of insurance, if any, as such mortgagor or other person has so failed or neglected to pay; but in any case where the Board is advised in advance by the insurer that the latter has reason to believe that the mortgagor or other person concerned will fail or neglect to pay any such premium of insurance, as and when due, the Board may, in order to prevent the lapse of such insurance, pay or contract to pay such premium before failure or neglect as aforesaid has actually occurred.

(5) Whenever, pursuant to subsections (3) and (4), the Board has paid any such rates, taxes, assessments or insurance premiums, all moneys so expended by it, with interest thereon not exceeding eight per cent per annum, computed from

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from the time of payment, shall be repaid by such mortgagor or such other person, as the case may be, to the Board on demand, and until wholly repaid such payments shall be and be deemed to have been added to the principal sum secured by the mortgage or other security, lien or charge, as the case may be, and failure or neglect fully to repay such payments or any of them on demand shall constitute default on the part of such mortgagor or such other person, as the case may be, entitling the Board to proceed at once to realize by suit or, lawfully, otherwise, upon the mortgage, lien, charge, privilege or other security concerned. 1935, c. 16, s. 8.

9. (1) The Board shall annually carry to a reserve Reserve fund twenty-five per cent of the net earnings of the Board until the said reserve shall equal twenty-five per cent of the paid capital stock of the Board, and thereafter there shall be carried to the reserve fund at least ten per cent of the net earnings.

(2) A dividend may be declared annually on the capital Dividend stock of the Board when in the judgment of the Board the net earnings of the Board warrant such payment; but no dividend greater than five per cent shall be declared until the reserve fund has reached the amount of twenty-five per cent of the paid capital stock.

(3) Whenever, whether as the result of proceedings Where title taken to realize upon a mortgage or other security or as transferred to Board the result of compromise or agreement, the right or interest in the land or other property concerned that by law remained in the mortgagor or other person after the making or giving of the mortgage or other security becomes vested in the Board so that it holds, as against such mortgagor or other person, title, ownership and right to possession, or whenever, as the result of such proceedings, an amount is realized that is not sufficient to discharge in full the amount of the loan, interest, costs and charges, the capital stock of the Board subscribed for by the Government of Canada shall be cancelled to an amount equivalent to that so subscribed for with relation to loans of the like amount and the amount paid upon capital stock in respect of such loan shall be transferred to reserve account. R.S., c. 66, s. 9; 1935, c. 16, s. 9.

10. (1) The Board may appoint, for any province or Chief executive officer in provinces provinces in which it operates or is about to operate, such chief executive officer as, on the nomination of the Board and the recommendation of the Minister, the Governor in Council may approve.

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(2) Such officer shall, in the province or provinces for which he is appointed have charge of the operations of the Board and exercise and perform such powers and duties as it may confer and impose upon him. 1935, c. 16, s. 10.

Local loan advisory board.

11. The Board may appoint for any province or for any two or more provinces in which the Board is authorized to make loans, a local loan advisory board of not more than three members; the chief executive officer appointed by the Board for such province or provinces is ex officio a member of such local loan advisory board and the chairman thereof; the associate members of such local board shall hold office at the pleasure of the Board, and shall be paid such fees as the Board may by regulation prescribe. 1935, c. 16, s. 11.

Legislation prejudicially affecting security.

12. In the event of legislation being passed by the legislature of any province after loans have been made available in that province that, in the opinion of the Board, would prejudicially affect the security of existing or future loans, the Board, by notice to be published in the Canada Gazette, may cease to make further loans in that province. 1935, c. 16, s. 12.

Audit.

13. An audit of the books of the Board shall be made in accordance with regulations made under section 17 by a firm of chartered accountants appointed for that purpose by the Governor in Council, and a copy of the report of the said accountants on the annual statement of the Board shall be laid before Parliament by the Minister within the first fifteen days of the first session thereof following the date of the said report. 1935, c. 16, s. 13.

Action of Board conclusive.

14. Except as may be otherwise decided from time to time by the Governor in Council, all actions and decisions of the Board shall be deemed within its powers and shall be conclusive against all interested parties. 1935, c. 16, s. 14.

Investment by insurance companies.

15. (1) Notwithstanding anything contained in the Acts mentioned in this section, any company as defined in the Canadian and British Insurance Companies Act, may invest its funds or any portion thereof, in the purchase of Farm Loan bonds, and any British company as defined in the Canadian and British Insurance Companies Act and any company, as defined in the Foreign Insurance Companies Act, may hold the said bonds as assets in Canada for the purposes of the said Acts.

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(2) Notwithstanding anything contained in the Loan Investment Companies Act, any loan company subject to the provisions of the said Act, or any of them, may invest its funds, or any portion thereof, in the purchase of Farm Loan bonds.

(3) Notwithstanding anything contained in the Trust Investment Companies Act, any trust company subject to the provisions of the said Act, or any of them, may invest its funds or any portion thereof in the purchase of Farm Loan bonds. R.S., c. 66, s. 17.

16. (1) The Minister may purchase from time to time, on behalf of Her Majesty in right of Canada, from the Board, bonds issued by the Board, which bonds shall on the request of the Minister be repurchased by the Board at the price originally paid therefor when funds for that purpose become available through the public sale of Farm Loan bonds; but the amount of such bonds held at any one time by the Minister on behalf of Her Majesty in right of Canada shall not exceed fifty million dollars.

(2) The Governor in Council may authorize the guarantee of the principal and interest of Farm Loan bonds to the amount of forty million dollars.

(3) The guarantee or guarantees may be signed on behalf of Her Majesty by the Minister and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with. 1934, c. 46, s. 8; 1935, c. 16, s. 16.

REGULATIONS.

17. The Board may, subject to the approval of the Governor in Council, make regulations not inconsistent with the provisions of this Act for the conduct of the business of the Board, and without limiting the generality of the foregoing provision the Board shall have power to provide by regulation for

(a) the employment of officers, appraisers, inspectors, attorneys, clerks and other employees, their remuneration and their duties;

(b) the charges to be made against borrowers for the expenses of appraisal, determination of title and recording;

(c) the bases of valuation of farm land;

(d) the form of application for loans, farm loan bonds, mortgages, books of account and annual statements of the Board;

(e) R.S., 1952.
(e) the manner of crediting advance payments by borrowers under the mortgages;
(f) the auditing and inspection of the accounts and assets of the Board;
(g) the bonding of agents, officers and employees of the Board;
(h) the signing of cheques, transfers, assignments, discharges, deeds, bonds and other instruments of the Board;
(i) the duties and salaries of the chief executive officers appointed under section 10; and
(i) the duties, fees and scale of expenses of the local advisory loan committees appointed under section 11.

19. (1) Notwithstanding anything contained in Part I, the Board may in any case where it lends on the security of a first mortgage, make a further loan for a period of not more than six years, repayable on such terms as the Board may determine, on the security of a second mortgage on the farm lands and in those provinces of Canada where chattel security may be taken by the Board, of a charge on livestock and other personal property.

(2) The aggregate of loans made to any one borrower under the provisions of Parts I and II shall not exceed, in those provinces of Canada where chattel security may be taken by the Board, two-thirds of the appraised value of the land and buildings in respect of which security is taken, and in any province where chattel security may not be taken sixty per cent of the said value and shall not exceed at any one time the sum of six thousand dollars; the amount advanced under this section shall not exceed one-half the amount advanced on the security of the first mortgage.

(3) Loans made under this Part shall be used for the following and no other purposes:
(a) to enable the debtor to pay existing liabilities;
(b) to purchase live stock, tools, machinery, implements and equipment necessary for the proper operation of the farm mortgaged;

(c) to erect farm buildings or to clear, drain, fence or make any other permanent improvement tending to increase the productive value of the land; and

(d) for such other purposes relating to the development and operation of the farm as the Board approves.

(4) The interest rate on loans made under this section shall not exceed the current rate charged in respect of first mortgage loans under this Act by more than one per cent per annum. 1934, c. 46, s. 9; 1935, c. 16, s. 20.

20. (1) In addition the Board may, subject to the conditions hereinafter provided, lend to a mortgagee on the security of the assignment or hypothecation of a first mortgage on farm lands situate in any province in which the Board is empowered to make loans under this Act.

(2) Whenever a proposal for a composition, extension or scheme of arrangement made under the Farmers' Creditors Arrangement Act, has been duly approved, the mortgagee is eligible for a loan, which shall be disbursed to the farmer for such purposes in connection with the proper operation of the farm lands covered by the first mortgage and in such instalments as may be agreed to by the Board.

(3) No loan made hereunder shall be for an amount exceeding one-quarter of the principal amount owing on account of the mortgage assigned or hypothecated.

(4) Each loan shall bear interest at the rate charged by the Board on loans made under Part I and shall be for a period not exceeding one year, but in any event shall be repayable with interest out of the first moneys received by the mortgagee or the Board on account of the mortgage assigned or hypothecated.

(5) The Board may on the application of the mortgagee extend the time for the repayment of the loan for a further period not exceeding one year.

(6) No loan shall be made to a mortgagee unless the mortgagee agrees that the rate of interest payable by the mortgagor to the mortgagee on advances made out of the proceeds of such loan shall not be in excess of the rate of interest payable on the mortgage assigned or hypothecated, and shall in no case be more than one per cent in excess of the rate charged the mortgagee by the Board.
(7) In the event of the proceeds of any loan not being expended as provided by this section, such loan shall at the option of the Board become forthwith payable in full.

(8) The provisions of paragraph (b) of section 5 of Part I do not apply with respect to loans made under this section.

(9) The Governor in Council may make advances to the Board out of any unappropriated moneys in the Consolidated Revenue Fund for the purposes of this section.

(10) In this section, the expression,

(a) "first mortgage" and "mortgage" includes an agreement for sale securing the purchase price of farm lands to which the mortgagee has title;

(b) "mortgagee" means any loan, trust or insurance company incorporated under Dominion or provincial laws and such other corporations or persons or classes of corporations or persons as may be designated by the Governor in Council. 1934, c. 46, s. 10; 1935, c. 16, ss. 21, 24.

21. (1) The Board shall keep separate accounts in respect of the loans made under the provisions of this Part and if such accounts show that losses have been sustained, the amount of such losses shall at the close of each fiscal year be advanced to the Board out of any unappropriated moneys in the Consolidated Revenue Fund, and repayment of the amounts so advanced out of the Consolidated Revenue Fund shall be a first charge on any future profits resulting from operations under this Part.

(2) For the purpose of ascertaining whether or not a loss has been sustained, the Governor in Council may make regulations to determine what expenses of the Board shall be allocated to operations under this Part.

(3) The provisions of subsection (3) of section 9 apply to loans made under section 19.

(4) Dividends on capital stock issued by the Board in respect of loans made under this Part shall be declared only out of profits from the operations of the Board under this Part and no such dividend shall be declared until all advances made under the provisions of subsection (1) are repaid. 1934, c. 46, s. 11; 1935, c. 16, s. 22.

22. The provisions of Part I apply mutatis mutandis in the case of loans made under this Part, except in so far as the provisions of this Part are inconsistent therewith. 1935, c. 16, s. 23.

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CHAPTER 37.

An Act for the purpose of establishing in Canada a system of Long Term Mortgage Credit for Fishermen.

SHORT TITLE.

1. This Act may be cited as the Canadian Fisherman's Short title. Loan Act. 1935, c. 52, s. 1.

INTERPRETATION.

2. In this Act,
   (a) "Board" is, includes, and means the Canadian Farm "Board." Loan Board established by the Canadian Farm Loan Act;
   (b) "borrower" means a fisherman who has obtained a "Borrower." loan under this Act;
   (c) "Commissioner" means the Canadian Farm Loan "Commissioner." Commissioner appointed under the Canadian Farm Loan Act;
   (d) "fisherman" means a person whose principal occupation consists in fishing;
   (e) "fishing" means the taking and processing of fish "Fishing." of all kinds for commercial purposes;
   (f) "fisherman's land" means land under occupation "Fisherman's land." or owned by a fisherman;
   (g) "Fisherman's Loan" means a loan made to a fisher- "Fisherman's Loan." man under this Act;
   (h) "Fisherman's Loan Bond" means a bond issued "Fisherman's Loan Bond." under the authority of this Act;
   (i) "Minister" means the Minister of Finance for the "Minister." time being;
   (j) "mortgage" and "first mortgage" include, with relation to loans made in the Province of Quebec under "Mortgage." this Act, hypothecs and ventes à réméré, whether with relation to the latter, the Board has or has not
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expressly accorded to the borrower, at the time of making the loan, an additional right to redeem notwithstanding elapse of the time for repayment, and "mortgagor" and "mortgagee" shall be construed accordingly. 1935, c. 52, s. 2.

3. The Board may
(a) issue and sell bonds to be known as Canadian Fisherman's Loan Bonds, buy the same on its own account and retire the same at or before maturity;
(b) make long term loans to fishermen on the security of first mortgages on fisherman's lands upon and subject to the conditions hereinafter prescribed;
(c) hold real estate, which having been mortgaged or otherwise secured to it, is acquired by it for the protection of any loan, sell, mortgage, lease or otherwise dispose thereof and, if the Board in its discretion decides so to do, but not as an obligation, pay yearly to local taxing authorities amounts to the extent of the taxes that would have been owing on such real estate had the same been assessed and a levy made thereon in that year; but any such real estate shall be disposed of within three years from the date on which it is acquired or within such additional period, not exceeding two years, as the Governor in Council may fix and determine;
(d) invest its funds in the debentures, bonds, stocks or other securities of, or guaranteed by, the Government of Canada, or of, or guaranteed by, the Government of any province of Canada;
(e) employ such assistance and exercise by itself or through its duly authorized agents all such incidental powers as are necessary or expedient to carry on the business authorized by this Act;
(f) accept and hold such additional and collateral security for loans as the Board may deem proper;
(g) make such composition, extension of time or scheme of arrangement with any borrower on his loan as the Board deems advisable. 1935, c. 52, s. 3.

4. The capital requirements of the Board shall be provided as follows:
(a) the Government of Canada may subscribe to an initial capital to an amount not exceeding three hundred thousand dollars and may pay the amount of any such subscription at such times and in such amounts as in the judgment of the Board are necessary for

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for the purposes of the Board; and the amounts provided from time to time under this paragraph shall be free from interest charges for a period of three years, after which time interest shall be paid at such rate as the Governor in Council shall direct, repayment of the amounts so provided shall be made from time to time out of the earnings of the Board; but before any such proposed repayment is made, the reserve fund of the Board provided for by section 8, shall be at least equal to the total repayments, including the repayment then proposed to be made; and

(b) in addition to the initial capital provided for in paragraph (a) the Board shall issue capital stock in shares of one dollar each, which shares shall be subscribed for by the Government of Canada from time to time as loans are made under this Act to an amount equal to five per cent of the said loans, so that the total amount subscribed under this paragraph shall equal at any time as nearly as may be, five per cent of the total amount of principal outstanding on loans theretofore made, the same to be called for by the Board as required. 1935, c. 52, s. 4.

5. (1) The outstanding Fisherman's Loan Bonds shall not exceed at any time twenty times the paid up capital stock subscribed for by the Government of Canada in the manner provided in section 4.

(2) Such Bonds shall be issued at such a rate of interest as in the opinion of the Board will make the market value of the Bonds at the date of issue approximately par.

(3) The Bonds shall be issued for such period, not exceeding thirty-five years, and in such denominations as the Board may determine.

(4) Provision may be made for the redemption of the Bonds at the option of the Board before their due date, in which case the Board may provide for the payment of such premium as it may deem reasonable.

(5) Each Fisherman's Loan Bond shall be signed by the Commissioner, or by a member specially authorized thereunto by the Board, and by the Secretary or Treasurer of the Board, and it shall have printed thereon a certificate by the Commissioner that it is issued under the authority of this Act, and that at the time of issue the Board holds mortgages or charges on fisherman's lands, at least equal to the total amount of bonds issued under this Act. 1935, c. 52, s. 5.

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Conditions for loans.

First mortgages. 6. Loans made under the authority of this Act are subject to the following conditions:

(a) loans shall be made only on the security of first mortgages on fisherman's lands not exceeding fifty per cent of the actual value of such lands and the buildings thereon as appraised by the Board; and no one person and no two or more persons having joint or several ownership of the land to be mortgaged shall have by way of loan in the aggregate at any one time more than one thousand dollars;

Use of proceeds.

(b) the proceeds of such loan shall be used for the following purposes and no other:

(i) to purchase boats or vessels, or shares or part interests in boats or vessels for use in the fisheries,

(ii) to purchase equipment for such fishing boats or vessels including therein the purchase of gasoline, crude-oil or other engines,

(iii) to purchase lines, hooks, trawls, nets, anchors, bait, traps, and any other equipment or apparatus for use in fishing,

(iv) to discharge liabilities already accumulated,

(v) any purpose which in the judgment of the Board may be reasonably considered as for fishing;

Loans to fishermen only.

(c) loans under this Act shall be made only to fishermen actually engaged in or shortly to become engaged in fishing;

Appraisal value.

(d) the appraised value shall be based on the fair market value of the land and buildings thereon;

Interest.

(e) the interest rate on loans under this Act shall be such a rate in excess of the interest rate yielded at the time of issue by the last series of Fisherman's Loan Bonds issued by the Board as is sufficient, in the judgment of the Board to provide for the expenses of operation and for the necessary reserves for losses, or if no such Bonds have been issued, such a rate as in the judgment of the Board will be yielded by the Fisherman's Loan Bonds when issued, increased by provision for expenses and reserves as aforesaid;

Repayment.

(f) every loan made under this section shall be repayable upon such terms and within such periods not in exceed of twenty-five years as the Board may prescribe; and all loans repayable over a period in excess of five years shall be repayable in equal annual or semi-annual instalments of principal and interest; 1652

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(g) notwithstanding anything in the Interest Act every borrower shall pay simple interest on defaulted payments at a rate not exceeding eight per cent per annum and shall agree to pay when due all assessments, taxes and other charges necessary to be paid for the security of the Board in respect of the loan and to effect such insurance as the Board may require; and should such taxes, assessments and charges not be paid when due, they may be paid by the Board and charged to the borrower, and if not repaid to the Board on or before the next interest date with interest thereon at a rate not exceeding eight per cent per annum, the borrower shall be considered in default under the mortgage;

(h) except as provided in, and subject to, such regulations, not inconsistent with the Interest Act, as the Board may prescribe, any borrower may at any time repay the whole or part of his loan on any date on which an instalment becomes due; when the payment is part of the loan only it shall be credited to the borrower in such a manner as the Board may by regulation prescribe, but so that no such payment shall relieve the borrower from liability to pay or from continuing to pay, at the times agreed upon, the various instalments next ensuing due after such partial payment is made, and until the loan and interest is repaid in full;

(i) if any borrower under this Act expends any part of a loan for any purpose other than that approved by the Board, the said loan shall at the option of the Board become forthwith payable in full;

(j) it shall be a term of any mortgage taken as security for a loan that upon the sale or lease of the fisherman's land the loan shall at the option of the Board immediately become due and payable. 1935, c. 52, s. 6.

7. (1) All moneys lent under this Act by the Board upon mortgage or other security, and as well, all moneys thereafter owing to the Board by reasons of the terms of such mortgage or other security and secured thereby or pursuant to the provisions of this Act, shall be deemed, for so long as any part of any of such moneys remains unpaid to the Board, to be moneys of Her Majesty in right of Canada, secured by a first and paramount right, privilege, lien and charge upon and against the land or other properties to which such mortgage or other security relates.

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(2) When the effect at law of any mortgage or other security made or given under this Act to the Board is to convey or transfer to the Board the legal title to the land or other property to which such mortgage or other security relates, such land or other property shall, for so long as any part of any moneys lent upon such mortgage or other security or owing to the Board by reason of the terms of such mortgage or other security, and secured thereby or pursuant to the provisions of this Act, remains unpaid, be deemed to be the land or property of Her Majesty in right of Canada.

(3) Notwithstanding any law, whether statute or other, now in force or that hereafter may be in force in any province, no mechanic's lien law, taxation lien law or other law or privilege of any species whatever whereunder liens, charges or privileges upon or against land or other property of any species whatever are created, arise or exist shall, without the consent in writing of the Board, which consent shall be revocable, affect or apply to any land or other property of any species whatever or any part thereof or interest therein, to which any mortgage or other security, lien, charge or privilege made or given to the Board under this Act, shall relate, in prejudice of the Board as the holder of any such mortgage or other security, lien, charge or privilege so made or given, but every such mortgage or other security, lien, charge or privilege thereafter made or given to the Board shall, for so long as it shall remain wholly or partially unpaid, rank upon such land or other property or part thereof or interest therein, as the case may be, in priority to all other securities, liens, charges or privileges, whatsoever.

(4) Notwithstanding subsection (3), if any mortgagor or other person who gives or makes to the Board under this Act any mortgage or other security, lien, charge, or privilege fails or neglects to pay any lawful rates, taxes or assessments that, under the law of the province concerned, are claimed to be liens or charges upon or against any land or any such other property or part thereof or interest therein, to which any mortgage or other security, lien, charge or privilege so made or given to the Board relates, or if the mortgagor of such mortgage, or other person who has made or given such security, lien, charge or privilege, having agreed with the Board to insure the property to which such mortgage, security, lien, charge or privilege relates...
relates and to pay the premiums of insurance, fails or neglects to pay such premiums of insurance, as agreed with the Board, and at the times agreed, it shall be lawful, but not obligatory, for the Board to pay

(a) such rates, taxes or assessments, if any, as the Board by regulation approved by the Governor in Council on the recommendation of the Minister determines to be of a species of taxation that, in general, is of benefit to fisherman's lands;

(b) such premiums of insurance, if any, as such mortgagor or other person has so failed or neglected to pay; and in any case where the Board is advised in advance by the insurer that the latter has reason to believe that the mortgagor or other person concerned will fail or neglect to pay any such premium of insurance, as and when due, the Board may, in order to prevent the lapse of such insurance, pay or contract to pay any such premium before failure or neglect as aforesaid has actually occurred.

(5) Whenever, pursuant to subsections (3) and (4), the Board has paid any such rates, taxes, assessments or insurance premiums, all moneys so expended by it, with interest thereon not exceeding eight per cent per annum, computed from the time of payment, shall be repaid by such mortgagor or such other person as the case may be, to the Board on demand, and until wholly repaid such payments shall be and be deemed to have been added to the principal sum secured by the mortgage or other security, lien or charge, as the case may be, and failure or neglect fully to repay such payments or any of them on demand constitutes default on the part of such mortgagor or such other person, as the case may be, entitling the Board to proceed at once to realize by suit, or, lawfully, otherwise, upon the mortgage, lien, charge, privilege or other security concerned. 1935, c. 52, s. 7.

8. (1) The Board shall annually carry to a reserve fund twenty-five per cent of the net earnings of the Board until the said reserves equal twenty-five per cent of the paid capital stock of the Board, and thereafter there shall be carried to all the reserve fund at least ten per cent of the net earnings.

(2) A dividend may be declared annually on the capital stock of the Board when in the judgment of the Board the net earnings of the Board warrant such payment; but no dividend greater than five per cent shall be declared until R.S., 1952.
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until the reserve fund has reached the amount of twenty-five per cent of the paid capital stock.

(3) Whenever, whether as the result of proceedings taken to realize upon a mortgage or other security or as the result of compromise or agreement, the right or interest in the land or other property concerned that by law remained in the mortgagor or other person after making or giving of the mortgage or other security becomes vested in the Board so that it holds, as against such mortgagor or other person, title, ownership and right to possession, or whenever, as the result of such proceedings, an amount is realized that is not sufficient to discharge in full the amount of the loan, interest, costs and charges, the capital stock of the Board subscribed for by the Government of Canada shall be cancelled to an amount equivalent to that so subscribed for with relation to loans of the like amount and the amount paid upon capital stock in respect of such loan shall be transferred to reserve account. 1935, c. 52, s. 8.

9. (1) The chief executive officers appointed by the Board under section 10 of the Canadian Farm Loan Act shall be the chief executive officers for such provinces for all purposes of this Act.

(2) Such officers shall, in the province or provinces for which they are appointed have charge of the operations of the Board and exercise and perform such powers and duties as it may confer and impose upon them. 1935, c. 52, s. 9.

10. The Board may appoint for any province or for any two or more provinces in which the Board is authorized to make loans, a local loan advisory board of not more than three members; the chief executive officer appointed by the Board for such province or provinces is ex officio a member of such local loan advisory board and the chairman thereof; the associate members of such local board hold office at the pleasure of the Board, and shall be paid such fees as the Board may by regulation prescribe. 1935, c. 52, s. 10.

11. In the event of legislation being passed by the legislature of any province after loans have been made available in that province that, in the opinion of the Board, would prejudicially affect the security of existing or future loans, the Board, by notice to be published in the Canada Gazette, may cease to make further loans in that province. 1935. c. 52, s. 11.

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An audit of the books of the Board shall be made in accordance with regulations made under section 16 by a firm of chartered accountants appointed for that purpose by the Governor in Council, and a copy of the report of the said accountants on the annual statement of the Board shall be laid before Parliament by the Minister within the first fifteen days of the first session following the date of the report. 1935, c. 52, s. 12.

Except as may be otherwise decided from time to time by the Governor in Council, all actions and decisions of the Board shall be deemed within its powers and shall be conclusive against all interested parties. 1935, c. 52, s. 13.

(1) Notwithstanding anything in the Canadian and British Insurance Companies Act any company or British company as defined in the said Act may invest its funds or any portion thereof, in the purchase of Fisherman's Loan Bonds, and any company as defined in the Foreign Insurance Companies Act, may hold the said Bonds as assets in Canada for the purpose of the said Act.

(2) Notwithstanding anything in the Loan Companies Act, any loan company subject to the provisions of the said Act, or any of them, may invest its funds, or any portion thereof, in the purchase of Fisherman's Loan Bonds.

(3) Notwithstanding anything in the Trust Companies Act, any trust company subject to the provisions of the said Act, or any of them, may invest its funds or any portion thereof in the purchase of Fisherman's Loan Bonds. 1935, c. 52, s. 14.

The Minister may purchase from time to time, on behalf of Canada, from the Board, bonds issued by the Board, which bonds shall on the request of the Minister be repurchased by the Board at the price originally paid therefor when funds for that purpose become available through the public sale of Fisherman's Loan Bonds; the amount of such bonds held at any one time by the Minister on behalf of Canada shall not exceed five hundred thousand dollars.

The Governor in Council may authorize the guarantee of the principal and interest of Fisherman's Loan Bonds to the amount of one million dollars.

The guarantee or guarantees may be signed on behalf of Her Majesty by the Minister and such signature is in R.S., 1952.
is conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with. 1935, c. 52, s. 15.

Regulations. 16. The Board may, subject to the approval of the Governor in Council, make regulations not inconsistent with the provisions of this Act for the conduct of the business of the Board, and without limiting the generality of the foregoing provision the Board shall have power to provide by regulation for

(a) the employment of officers, appraisers, inspectors, attorneys, clerks and other employees, their remuneration and their duties;
(b) the charges to be made against borrowers for the expenses of appraisal, determination of title and recording;
(c) the bases of valuation of fisherman's land;
(d) the form of application for loans, Fisherman's Loan Bonds, mortgages, books of account and annual statements of the Board;
(e) the manner of crediting advance payments by borrowers under the mortgages;
(f) the auditing and inspections of the accounts and assets of the Board;
(g) the bonding of agents, officers and employees of the Board;
(h) the signing of cheques, transfers, assignments, discharges, deeds, bonds and other instruments of the Board;
(i) the duties and salaries of the chief executive officers appointed under section 9; and
(j) the duties, fees and scale of expenses of the local advisory loan committees appointed under section 10. 1935, c. 52, s. 16.

17. The amount of any payment by the Government of Canada on account of capital of the Board or as payment for Fisherman's Loan Bonds purchased shall be paid out of the Consolidated Revenue Fund on the authority of the Governor in Council. 1935, c. 52, s. 17.
CHAPTER 38.

An Act to establish the Canadian Maritime Commission.

SHORT TITLE.

1. This Act may be cited as the Canadian Maritime Commission Act. 1947, c. 52, s. 1.

INTERPRETATION.

2. In this Act,

(a) "Commission" means the Canadian Maritime Commission, established by this Act;

(b) "member" means a member of the Commission; "Member."

and

(c) "Minister" means the Minister of Transport. 1947, "Minister." c. 52, s. 2.

3. (1) There is hereby constituted a body corporate, to be known as the Canadian Maritime Commission, for the purposes set out in this Act.

(2) The Commission is for all its purposes an agent of Her Majesty, its powers may be exercised only as an agent of Her Majesty, and it is responsible to and subject to the direction of the Minister.

(3) The Commission shall consist of three members appointed by the Governor in Council to hold office during good behaviour for five years.

(4) One of the members shall be appointed by the Governor in Council to be the Chairman of the Commission; the Chairman is the chief executive officer of the Commission, and has supervision over and direction of the work of the Commission and of the officers, clerks and employees appointed to carry on the business of the Commission.
(5) The Commission may on behalf of Her Majesty contract in the name of Her Majesty and property acquired by the Commission is the property of Her Majesty and shall be vested in the name of Her Majesty.

(6) Each member shall be paid such sum for his services as the Governor in Council may from time to time determine.

(7) When any member by reason of any temporary incapacity is unable at any time to perform the duties of his office, the Governor in Council may appoint a temporary substitute member upon such terms and conditions as the Governor in Council may prescribe.

(8) A member on the expiration of his term of office is eligible for re-appointment.

(9) A vacancy in the Commission does not impair the right of the remaining members to act.

(10) The Commission may make rules for the regulation of its proceedings and the performance of its duties and functions under this Act.

(11) Before any member enters upon the execution of his duties, he shall take and subscribe, before the Clerk of the Privy Council, an oath, which shall be filed in the office of the said Clerk, in the following form:

I, ........................., solemnly and sincerely swear that I will faithfully and honestly fulfil the duties which devolve upon me as a member of the Canadian Maritime Commission. So help me God.

(12) The head office of the Commission shall be in the City of Ottawa, in the Province of Ontario, but meetings of the Commission may be held at such other places as the Commission may decide. 1947, c. 52, s. 3.

4. (1) Except as provided in subsection (2), the officers, clerks and employees necessary for the proper conduct of the business of the Commission shall be appointed in the manner authorized by law.

(2) The Commission may, with the approval of the Governor in Council, employ professional and technical advisers and assistants for temporary periods or for specific work and with such approval may fix the remuneration of the persons so employed.

(3) The Commission and all persons employed pursuant to this section constitute a department of the Government of Canada over which the Minister shall preside and

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for the purposes of the *Civil Service Act* the Chairman is the deputy or deputy head of the department. 1947, c. 52, s. 4.

5. (1) Notwithstanding any other statute or law, where a person who is appointed a member of the Commission was immediately prior to his appointment a contributor under the *Civil Service Superannuation Act*, he continues while he is a member of the Commission to be a contributor under the *Civil Service Superannuation Act*.

(2) For the purposes of the *Civil Service Superannuation Act* the service of a member of the Commission to whom subsection (1) applies, as a member of the Commission, shall be counted as service in the civil service and he, his widow, children or other dependants, if any, or his legal representatives may be granted the respective allowances or gratuities provided by the *Civil Service Superannuation Act*.

(3) The retirement of a member of the Commission to whom subsection (1) applies upon expiration of his term of office shall, for the purposes of the *Civil Service Superannuation Act*, be deemed to be retirement by reason of abolition of office. 1947, c. 52, s. 5.

6. The Commission shall consider and recommend to the Minister from time to time such policies and measures as it considers necessary for the operation, maintenance, manning and development of a merchant marine and a ship-building and ship-repairing industry commensurate with Canadian maritime needs. 1947, c. 52, s. 6.

7. The Commission may examine into, ascertain and keep records of,

(a) the shipping services between Canadian ports and from ports in Canada to ports outside Canada that are required for the proper maintenance and furtherance of the domestic and external trade of Canada;

(b) the type, size, speed and other requirements of the vessels that are and in the opinion of the Commission should be employed in such services;

(c) the facilities in Canada for the construction, repair and reconditioning of vessels;

(d) the cost of the construction, repair and reconditioning of vessels in Canada and in other countries;

(e) the cost of marine insurance, maintenance, repairs, wages and subsistence of officers and crews and all other items of expense in the operation of vessels under the *Canadian R.S., 1952.*
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Canadian registry and the comparison thereof with similar vessels operated under other registry; and

(f) such other matters as the Minister may request or as the Commission may deem necessary for carrying out any of the provisions or purposes of this Act. 1947, c. 52, s. 7.

8. The Commission shall

(a) exercise and perform on behalf of the Minister such powers, duties and functions of the Minister under the Canada Shipping Act as the Minister may require;

(b) administer, in accordance with regulations of the Governor in Council, any steamship subventions voted by Parliament; and

(c) exercise or perform any other powers, duties or functions conferred on or required to be performed by the Commission by or pursuant to any other Act or order of the Governor in Council. 1947, c. 52, s. 8.

9. (1) With the approval of the Minister, the Commission may establish and appoint the members of such committee or committees as it deems advisable to confer with and advise the Commission with respect to any matter within its jurisdiction.

(2) No person appointed by the Commission to serve on any committee is entitled to or shall receive any fee or reward for any service rendered in connection with the duties of the committee, but each such person is entitled to his reasonable living and travelling expenses while engaged on any such service in any place other than his ordinary place of residence.

(3) The Commission shall prescribe the duties and functions of each such committee and may make rules for the regulation of its proceedings. 1947, c. 52, s. 9.

10. Subject to the provisions of this Act, the Commission is subject to the provisions of the Financial Administration Act. 1947, c. 52, s. 10.

11. All expenses under this Act shall be paid out of moneys appropriated by Parliament for the purpose. 1947, c. 52, s. 11.

12. All receipts and expenditures of the Commission are subject to examination and audit by the Auditor General. 1947, c. 52, s. 12.

13. The Commission shall as soon as possible after the 31st day of March in each year and in any event within three

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three months thereof submit to the Minister an annual report in such form as the Minister may prescribe of its affairs and operations during the twelve-month period ending on the 31st day of March, and the Minister shall lay the said report before Parliament forthwith if Parliament is then in session, or, if Parliament is not then in session, within the first fifteen days of the next ensuing session. 1947, c. 52, s. 13.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952
CHAPTER 39.

An Act respecting the Canadian National Railways and to provide for co-operation with the Canadian Pacific Railway system, and for other purposes.

SHORT TITLE.

1. This Act may be cited as the Canadian National- Canadian Pacific Act. 1932-33, c. 33, s. 1.

2. (1) The provisions of this Act shall bind Her Majesty Act binding and shall prevail over all inconsistent provisions of all on Her other Acts, but so that Majesty.

(a) the provisions of the Maritime Freight Rates Act; inconsistent.

(b) the provisions of any statute of Canada that confirm any contract or enact or provide for any specific or special freight rate, toll or tariff or for the ascertainment of any one freight rate, toll or tariff by reference to any other and the making of deductions or allowances; and inconsistent.

(c) the provisions of the Industrial Relations and Dis- putes Investigation Act,

shall not be deemed to be inconsistent with the provisions of this Act or to be in any manner affected thereby.

(2) Parts II and III do not apply to any manufacturing, land, mining or ocean marine company, undertaking, property, work or service; or any transportation, communication or hotel service that is within a legislative competence other than that of Canada or a province of Canada or that, as between National Railways and Pacific Railways, is not competitive.

(3) Notwithstanding anything in this Act or in any other Act any railway company may abandon the operation of any line of railway with the approval of the Board of Transport Commissioners for Canada, and no railway company R.S., 1952.
pany shall abandon the operation of any line of railway without such approval. 1932-33, c. 33, s. 2; 1938, c. 53, s. 3; 1939, c. 37, s. 2.

INTERPRETATION.

Definitions.

"Chief Commissioner." (a) "Chief Commissioner of the Board of Transport Commissioners for Canada" and "Chief Commissioner" mean the actual Chief Commissioner of that Board for the time being and include the President of the Exchequer Court of Canada if and when it is made to appear to such President that such Chief Commissioner is temporarily unable to perform his duties under Part III;

"Dispute." (b) "dispute" as appearing in Part III means any failure of the National Company and the Pacific Company, as respectively defined by this Act, to agree concerning any matter upon which by Part II they are authorized to agree, and includes their failure to agree concerning any measure, plan or arrangement proposed or any matter of detail arising out of or ancillary to any measure, plan or arrangement settled upon or made, whether or not pursuant to an order of an arbitral Tribunal, which is authorized by Part II, and any difference between them that relates to the conditions, interpretation or enforcement of any agreement made between them under authority of Part II or to any order of an arbitral Tribunal;

"National Act." (c) "National Act" means the Canadian National Railways Act;

"National Company." (d) "National Company" means the Canadian National Railway Company;

"National Railways." (e) "National Railways" means the National Company, as owner, operator, manager and otherwise, and its transportation, communication and hotel system, which system shall be deemed to comprise all companies that are elements of the Canadian National Railways as defined in the National Act, the respective undertakings of such companies, the National Company in its capacity as owner, manager or operator, in whole or in part, of any railways, including Canadian Government railways, or of any land, water or air transportation or communication services or hotel services, and the said railways and services, their works and property, and all such works and property as are ancillary;

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(f)
Part I. National Railways.

4. (1) The Board of Directors of the National Company shall consist of seven directors.

(2) The Governor in Council may appoint in the place and stead of and in succession to the incorporators of the National Company and their successors seven directors whose powers, rights, privileges, immunities, duties, responsibilities and restrictions shall be as in and by this Act provided.

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(3)

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Part I.


(3) The Governor in Council may appoint one of the directors of the National Company Chairman of the Board of Directors of the National Company; the Chairman shall devote his whole time to the performance of his duties and shall not be an officer nor after his appointment as Chairman of the Board of Directors become, otherwise than by re-election, a director of any company other than a company that is comprised in National Railways, or a company owned or controlled directly or indirectly, by stock ownership or otherwise, by Her Majesty.

(4) Subject to the provisions of section 5, the appointment of any officer or employee of any company or other element of National Railways as a director and Chairman of the Board of Directors of the National Company does not affect any rights, privileges or benefits to which he is now or may become entitled under the provisions of any pension Act or regulations relating to any company or other element of National Railways and for all pension purposes he shall be deemed to be an officer or employee within the meaning of such pension Act and regulations. 1936, c. 25, s. 3.

5. (1) The directors shall be paid by the National Company such sums as may from time to time be fixed by the Governor in Council, and if any director is in receipt of a pension from any railway company he is not entitled to receive or to be paid such pension during his term of office.

(2) Each director, as such, shall be paid only such sum as may be fixed pursuant to subsection (1), and saving and excepting that and his right to prepayment or repayment of his proper expenditures made while engaged in and upon the affairs of National Railways, he is not entitled upon any ground to any recompense or emolument from any company or other element of which National Railways is composed, except that the Chairman of the Board of Directors, as such if he be other than the President, shall be paid by the National Company such additional sum, salary or remuneration as may from time to time be fixed by the Governor in Council and saving and excepting that and as aforesaid, he is not entitled upon any ground to any recompense or emolument from any company or other element of which National Railways is composed. 1936, c. 25, s. 3.

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6. (1) Three of the original directors, including the Chairman of the Board of Directors, shall be appointed for terms of three years each from appointment.

(2) Two of the original directors shall be appointed for terms of two years each from appointment.

(3) Two of the original directors shall be appointed for terms of one year each from appointment.

(4) The Governor in Council may from time to time appoint or re-appoint a director to fill any vacancy that may occur among the directors, and may from time to time appoint a Chairman of the Board of Directors to fill any vacancy in the office of the Chairman of the Board of Directors.

(5) Appointments to fill casual vacancies among the directors or in the office of the Chairman of the Board of Directors shall be for the unexpired portion of the term of the vacating director or the vacating Chairman of the Board of Directors, as the case may be.

(6) Appointments to fill vacancies among the directors or in the office of the Chairman of the Board of Directors occurring by efflux of time shall be for terms to expire three years after the occurrence of the vacancy.

(7) Every director whose term has expired shall continue to act as such until his successor is appointed.

(8) A vacancy or vacancies or a continuance thereof among the directors does not impair the powers of the directors.

(9) Four directors constitute a quorum.

(10) In the event of the Chairman of the Board of Directors being temporarily unable to perform the duties of his office by reason of his absence out of Canada or other cause of incapacity, or in the event of there being a vacancy in the office of the Chairman of the Board of Directors, then the remaining directors may elect one of their number to act as Chairman of the Board of Directors during such incapacity or vacancy and thereupon he shall also act, during the same period, as Chairman of the Board of Directors of every other company in Canada under the direction and control of the directors and comprised in National Railways; any directors so temporarily elected may be paid by the National Company such additional remuneration, if any, as the Governor in Council may approve. 1936, c. 25, s. 3.

7. (1) The works of every incorporated company in Canada that is comprised in National Railways but is not incorporated by or under the laws of Canada and that have not heretofore been declared to be works for the general 1669 advantage R.S., 1952.
advantage of Canada, are hereby declared to be works for the general advantage of Canada.

(2) By force of this Act, and without more, the now shareholders of every company in Canada comprised in National Railways, the works of which have been or are hereby declared to be works for the general advantage of Canada, are hereby incorporated, and such incorporated company shall have the same name, directors and undertaking as the first mentioned company, and may and shall act in succession thereto and continuity thereof as respects all its affairs by, under and subject to the provisions of this Act. 1936, c. 25, s. 3.

S. (1) When the Governor in Council has appointed the directors, as by section 4 provided, the direction and control of the National Company and its undertaking shall, by force of this Act and without more, be vested, subject to the provisions of this Act, in the Board of Directors.

(2) The Board of Directors shall and may thereafter, subject to the provisions of this Act, have and exercise all the powers, rights, privileges and immunities, and perform and be subject to all the duties, responsibilities and restrictions that would appertain to a Board of Directors of the National Company appointed under the provisions of the National Act.

(3) At the same time, by the same force and without more, the directors and the Chairman of the Board of Directors shall become and be respectively the directors and the Chairman of the Board of Directors in the place and stead of and in succession to the directors or Trustees and the Chairman of the Board of Directors or of the Trustees of every other company in Canada comprised in National Railways and they may and shall, thereafter, subject to the provisions of this Act, have and exercise with relation to such companies, respectively, the like powers, rights, privileges and immunities and perform and be subject to the like duties, responsibilities and restrictions as those already in this section provided for with relation to the National Company; but in any case where the ownership, interest or right to operate or control of the National Company or of any element of which National Railways as defined by this Act is composed is, as respects any of such companies in Canada, partial only, because whereof after the passing of this Act part of the Board of Directors of such Company will be or continue to be appointable otherwise than by the directors of the National Company, such directors shall elect from among themselves the number of directors that they are entitled to elect.

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to the Board of Directors of such Company, and if the
number of directors appointable by them be more than
seven, they may appoint such additional directors of such
company in Canada as may be authorized and necessary
and may remove and replace them at any time without
notice and without assigning cause.

4. The National Act and all statutes, charters, letters
patent and orders in council of Canada that relate to
any of such companies in Canada shall, in so far as they
may be inconsistent with the provisions of this section,
be read in the light hereof and be construed so as to con-
form herewith. 1936, c. 25, s. 3.

9. Whenever under the provisions of the Railway Act
or any other statute or law the approval, sanction or con-
firmation by shareholders is required with respect to any
company to which section 8 applies, such approval, sanction
or confirmation may be given by the Governor in Council.
1936, c. 25, s. 3.

10. (1) The directors shall appoint, subject to the
approval of the Governor in Council, a President of the
National Company who may be the Chairman of the Board
of Directors, or a person, other than one of the directors;
the President, as such, holds office during the pleasure
of the directors and, notwithstanding anything in this Act,
shall be paid by the National Company such sum, salary or
remuneration as the Governor in Council may approve.

(2) In the event of the directors appointing a person,
other than one of themselves, President of the National
Company, such person shall be during his tenure of office
as President the Chief Executive Officer of the National
Railways with such powers, authorities and duties as may
be defined by by-law or resolution of the directors, approved
of by the Governor in Council.

(3) When the directors have appointed the President
of the National Company, as provided in this section, at
the same time, by the same force and without more, the
President of the National Company shall become and be
the President, in the place and stead of, and in succession
to, the President of every other company in Canada com-
prised in the National Railways and which has pursuant
to the provisions of this Act the same Board of Directors as
the National Company.

(4) The President, as such, shall be paid only such sum,
salary or remuneration as may be approved pursuant to
subsection (1), and saving and excepting that and his right
to prepayment or repayment of his proper expenditures
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while engaged on the affairs of the National Railways he is not entitled, as President, upon any ground, to any recompense or emolument from any company mentioned or referred to in this section.

(5) Until the directors have appointed a President pursuant to this section, the person who is now charged with the powers, authorities and duties of Chief Operating Officer of National Railways, shall, notwithstanding anything in this Act or any other Act contained, continue to execute and perform such powers, authorities and duties on behalf of National Railways. 1936, c. 25, s. 3.

11. (1) Meetings of the Board of Directors may be held at such times and places as may be fixed by by-law or as their Chairman may from time to time determine.

(2) At any meeting regularly called at which all the directors are not present but at which there is at least a quorum, the directors present shall be competent to exercise all the powers vested in the Board of Directors and the act of a majority of these directors shall be deemed the act of the Board of Directors.

(3) The Board of Directors or a majority thereof may without meeting decide or act by way of a written minute or concurrence signed by the directors or a majority of them; and a note of such written minute or concurrence shall, at the first meeting thereafter of the Board of Directors, be entered in the minute book of the Board, but a majority decision or action by way of a written minute or concurrence is not valid unless or until all directors have had notice of the subject matter thereof. 1936, c. 25, s. 3.

12. (1) The annual budget of the National Railways shall be under the control of the Board of Directors.

(2) Estimates of the amounts required for income deficits, for interest on obligations outstanding in the hands of the public, for capital expenditures and for refunding or retirement of maturing securities shall be submitted by the Board of Directors to the Minister of Transport for the consideration and approval or disapproval in whole or in part of the Governor in Council and thereafter presented to Parliament; income deficits shall not be funded.

(3) Amounts provided by Parliament to meet capital expenditures shall not be diverted to cover deficits in operation unless with the express authority of Parliament. 1936, c. 25, s. 3.
13. (1) A continuous audit of the accounts of National Railways shall be made by independent auditors appointed annually by a joint resolution of the Senate and House of Commons and annually reporting to Parliament in respect of their audit.

(2) The report of the auditors shall call attention to any matters which in their opinion require consideration or remedial action.

(3) The auditors shall be paid by the National Company such amounts as the Governor in Council shall from time to time approve. 1936, c. 25, s. 3.

14. (1) The Board of Directors shall make a report annually to Parliament setting forth in a summary manner the results of their operations, any co-operative measures, plans or arrangements effected pursuant to this Act, any economies or more remunerative operation thereby produced, the amounts expended on capital account in respect of National Railways and such other information as appears to them to be of public interest or necessary for the information of Parliament with relation to any situation existing at the time of such report, or as may be required from time to time by the Governor in Council.

(2) The Board of Directors shall so direct, provide and procure that all freight destined for export by sea that is consigned within Canada for carriage to National Railways either at point of origin or between that and the sea shall, unless it has been by its shippers specifically routed otherwise, be exported through Canadian seaports. 1936, c. 25, s. 3.

15. The annual report of the Board of Directors submitted to Parliament under subsection (1) of section 14 shall contain a separate section giving in a summary manner information concerning:

(a) the results achieved and the economies effected under this Act during the immediately preceding fiscal year of the National Company;

(b) co-operative projects approved during the year preceding by the National Company and the Pacific Company but not yet completed;

(c) co-operative projects approved during the year preceding by the National Company and the Pacific Company but not proceeded with and the reasons therefor;

(d) co-operative projects studied during the year preceding by the National Company and the Pacific Company but not approved and the reasons therefor;

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(e) co-operative projects currently being studied by the National Company and the Pacific Company, and such other information as appears to the Directors to be of public interest or necessary for the information of Parliament with relation to any situation existing at the time of such report or as may be required from time to time by the Governor in Council; and

(f) an estimate of the annual value, having regard to the traffic conditions and cost of railway operations obtaining at the time of the report, of continuing co-operative measures, such as the pooling of trains. 1951 (2nd Sess.), c. 8, s. 1.

16. The annual reports of the Board of Directors and the auditors, respectively, shall be submitted to Parliament through the Minister of Transport. 1936, c. 25, s. 3.

PART II.

CO-OPERATION BETWEEN NATIONAL RAILWAYS AND PACIFIC RAILWAYS.

17. (1) The National Company, for and on behalf of itself and any or all other of the companies and other elements of which National Railways as defined by this Act is composed, and the Pacific Company, for and on behalf of itself and any or all other of the companies and other elements, of which Pacific Railways as defined by this Act is composed, are, for the purposes of effecting economies and providing for more remunerative operation, directed to attempt forthwith to agree and continuously to endeavour to agree, and they respectively are, for and on behalf as aforesaid, authorized to agree, upon such co-operative measures, plans and arrangements as are fair and reasonable and best adapted (with due regard to equitable distribution of burden and advantage as between them) to effect such purposes; and they are further directed that whenever they shall so agree they shall endeavour to provide through negotiations with the representatives of the employees affected, as part of such measure, plan or arrangement or otherwise, for a fair and reasonable apportionment as between the employees of National Railways and Pacific Railways, respectively, of such employment as may be incident to the operation of such measure, plan or arrangement.

(2) Without restricting the generality of the foregoing, any such measures, plans or arrangements may include and be effected by means of

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(a) new companies controlled by stock ownership, equitably apportioned between the companies;

(b) leases, entrusting agreements, or licences, or agreements for the pooling and division of earnings arising from the joint operation of any part or parts of freight or passenger traffic, or express, telegraph, or other operating activities or services;

(c) joint trackage, running rights, joint ownership, or joint operating agreements, depending upon the nature of the property or services included in any co-operative plan; and

(d) joint or individual highway services, or highway and railway services combined, in any form.

(3) The National Company and the Pacific Company for and on behalf as aforesaid are directed to endeavour to provide that any new company, created as in subsection (2) referred to, shall give preference for work to employees in any services or on any works taken over by such new company.

(4) All or any of such measures, plans and arrangements may, if agreed to by the parties, be made terminable at will, or on or after stated notice, or for a fixed period or periods or any combination thereof, and may from time to time on similar agreement be changed, altered, varied, amended or renewed, as may be considered expedient in the best interest of the parties or in view of changing conditions, and the better to effect the purposes hereinbefore in this section set out.

(5) Where the execution or carrying out of such a measure, plan or arrangement involves the doing of any act that by any statute requires the leave, sanction, assent or approval of the Board of Transport Commissioners for Canada, no such measure, plan or arrangement shall be effective without the approval of the said Board.

(6) It shall be the duty of the National Company and the Pacific Company, for and on behalf of themselves, respectively, and otherwise as by this Part authorized, and they are hereby required to meet by their proper officers forthwith and from time to time as they may agree, to discuss and to effect by agreement, if possible, the purposes set forth in this Part.

(7) The proper officers of the National Company for the purposes of subsection (6) shall be the directors by themselves or such of the National Company’s or National Railways’ officers as the directors may name for the purpose, or both such directors and such named officers, and the

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proper officers of the Pacific Company shall be the directors or such of the Pacific Company's or Pacific Railways' officers as the directors of the Pacific Company may name for the purpose, or both such directors and such named officers.

(8) The provisions of the Schedule apply in the case of every co-operative measure, plan or arrangement that is agreed to, after the 3rd day of June, 1939, by the National Company and the Pacific Company pursuant to the provisions of this Part or settled upon or made in consequence of an order of a Tribunal under Part III. 1932-33, c. 33, s. 16; 1936, c. 25, s. 4; 1938, c. 53, s. 3; 1939, c. 37, s. 3.

PART III.

ARBITRATION IN CASE OF DISAGREEMENT.

18. (1) Tribunals constituted in the manner hereinafter described, shall be erected as and when required for the purposes of this Part.

(2) A Tribunal shall have power and jurisdiction to settle and determine the dispute between the National Company and the Pacific Company that it was erected to dispose of, to make and enforce orders consequential upon such settlement and determination and to determine the conditions of, and interpret and enforce all such measures, plans or arrangements as have been agreed upon or made between such companies pursuant to Part II, whether or not such agreement was in consequence of an order of a Tribunal.

(3) Without restricting the generality of the foregoing, the power and jurisdiction of Tribunals shall extend to disputes, as defined by this Act, relating to measures, plans and arrangements or proposals therefor that concern

(a) joint use of terminals;
(b) running rights and joint use of tracks where there are actual or functional duplications, or where such may be avoided;
(c) control and prohibition in respect of the construction of new lines and provision of facilities and additional services where no essential need of the public is involved, or where the result would be in the main the division of traffic already adequately provided for;
(d) joint use of facilities where this would promote economy or permit the elimination of duplication or unremunerative services or facilities;
(e) pooling of any part or parts of freight traffic or of passenger traffic; and
(f) things necessarily incidental to the above enumerated matters.
(4) No Tribunal shall have power or jurisdiction to settle, determine or order that any measure, plan or arrangement should or shall consist of or include any agreement for the construction of extensions and additions to existing railway lines, terminals or facilities except in such minor matters as connections to give access to existing lines, terminals or facilities that, as the result of the settlement or determination of any dispute by any Tribunal or otherwise, are used or are intended to be used in common. 1932-33, c. 33, s. 17.

19. (1) The Chief Commissioner of the Board of Transport Commissioners for Canada shall be the presiding officer of all Tribunals; the National Company and the Pacific Company shall each appoint a representative, and the representatives so appointed with the presiding officer shall constitute the Tribunal for dealing with the dispute to be disposed of; at the request of either the National Company or the Pacific Company, or both, the President of the Exchequer Court of Canada or in the event of such President acting as Chief Commissioner, a judge of the Supreme Court of Canada may, upon it being made to appear to him that the dispute is one of sufficient importance, appoint two additional members for its disposition.

(2) The powers of the Tribunal may be invoked by either Company by written application to the Chief Commissioner setting forth in a concise and summary way the subject matter of the dispute; the name of the representative of the company making the application shall be notified to the Chief Commissioner concurrently with the making of the application; a copy of the application shall forthwith be sent to the other company with a request for the appointment of its representative, and such company shall nominate its representative within ten days from the date of receipt of the copy of the application.

(3) In the event of failure of the other company to appoint a representative the Tribunal may proceed to consider and determine the subject matter of the application, and the decision of the two members of the Tribunal shall be binding upon both companies; the presiding officer may, however, in his discretion, appoint a person to represent the company so failing to appoint its representative.

(4) In the event that a representative of either company is unable or unwilling, or neglects or refuses to act or to continue to act, a successor may be appointed by the company he represents or by the presiding officer, in the event of a failure so to appoint, or the Tribunal may, by direction R.S., 1952.
direction of the presiding officer, proceed to consider and determine the matter or thing in dispute, notwithstanding the inability, unwillingness, neglect, or refusal to act of such representative.

(5) The Chief Commissioner may, of his own motion or at the request of the National Company or the Pacific Company or both, reconvene any Tribunal to settle or determine any dispute which relates to the conditions, interpretation or enforcement of any order made by that particular Tribunal, or to enforce the jurisdiction of, or any order of, such Tribunal pursuant to section 23, and such reconvened Tribunal shall have power and jurisdiction to settle or determine in the premises.

(6) The National Company and the Pacific Company shall pay all reasonable fees and expenses of the members of the Tribunal appointed by them or by the presiding officer in equal shares or in such proportions as shall be directed by the presiding officer; the fees and expenses of the hearing and of witnesses and experts appearing on behalf of the parties to the dispute before the Tribunal shall be such as are allowed by the presiding officer, and shall be paid either by one company or by the two companies in such proportions as he shall direct. 1932-33, c. 33, s. 18; 1938, c. 53, s. 3.

20. (1) When, in the opinion of the presiding officer of any Tribunal, any application made to him raises matters of substantial concern to the public or a section of the public, he may direct that notice of the sittings of the Tribunal shall be given either by advertisement in one or more newspapers, or otherwise as he may consider expedient, and may permit representations to be made at said sittings by such person or bodies, including the Government of Canada or of any of the provinces of Canada, as in his opinion should be heard.

(2) Whenever a dispute exists that in the opinion of the presiding officer specially affects any province of Canada or the public thereof the presiding officer shall notify the Attorney-General of such province of the application, of the subject matter of the dispute and of all sittings with relation to it. 1932-33, c. 33, s. 19.

21. (1) For the carrying out of the provisions of this Part, the Chief Commissioner may make rules or regulations governing all matters of procedure, including the care and custody of the proceedings before and the orders and decisions of Tribunals; such rules or regulations shall provide so that all records and documents of such Tribunals and of all proceedings had or taken under this Act shall be preserved and recorded by the same persons and in the same

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same places as those of, and as if such records and documents were those of, and such proceedings had been had or taken by or before, the Board of Transport Commissioners for Canada.

(2) Rules or regulations of the Board of Transport Commissioners in respect of the procedure for hearing applications and the conduct of its sittings shall, mutatis mutandis, apply to proceedings before Tribunals, except in so far as they may be inconsistent with the provisions of this Part or with rules or regulations expressly made for the purposes of this Part. 1932-33, c. 33, s. 20; 1938, c. 53, s. 3.

22. The Chief Commissioner as presiding officer of any Tribunal shall have and exercise all the powers of the Board of Transport Commissioners to examine witnesses upon oath and for securing the attendance of witnesses, and for the production of documents and generally in respect of witnesses and evidence as provided in the Railway Act. 1932-33, c. 33, s. 21; 1938, c. 53, s. 3.

23. (1) An order or decision of any Tribunal shall be binding upon the National Company and the Pacific Company, and shall have like force and effect as an order of the Board of Transport Commissioners for Canada made in a matter falling within the Board’s jurisdiction, and may be enforced as if it were an order of said Board, and all the provisions of the Railway Act in respect of orders of the Board and their enforcement shall apply n. utatis mutandis to an order or decision of the Tribunal.

(2) Every Tribunal shall have, as respects all matters necessary or proper for the due exercise and enforcement of its jurisdiction and orders, all such powers, rights and privileges as are vested in a superior court. 1932-33, c. 33, s. 22; 1938, c. 53, s. 3.

24. Where the execution of any order, or the carrying out of a decision of a Tribunal, involves the doing of any act that by any statute requires the leave, sanction, assent or approval of the Board of Transport Commissioners, or where in the opinion of the presiding officer of a Tribunal composed of not more than three members the public interests involved are of sufficient importance to warrant it, no order made by a Tribunal shall be operative without the concurrence of the presiding officer and his formal written assent, and on such concurrence and assent having been given, no such leave, sanction, assent or approval of the said Board will be required. 1932-33, c. 33, s. 23; 1938, c. 53, s. 3.

25. In the event of any conflict between an order of the Board of Transport Commissioners and that of any Tribunal, the order or decision of the Tribunal shall prevail. 1932-33, c. 33, s. 24; 1938, c. 53, s. 3.

26. (1) The determination of a Tribunal may be that of a majority of its members and shall be final as to all matters of fact; no proceedings in certiorari, even as to jurisdiction, shall lie to any court, but in lieu thereof, an appeal shall lie to the Supreme Court of Canada by leave of a judge of that court upon a question as to the jurisdiction of the Tribunal, and by the same leave an appeal shall lie to the same court from any determination of a Tribunal as to a matter of law.

(2) Appeals shall be asserted and shall proceed according to the ordinary rules and procedure of the Supreme Court of Canada, except that in the case of an appeal by leave such rules and procedure may be varied to fit the circumstances as the judge who gives leave to appeal may approve or direct.

(3) Save as provided by this section no order, decision or proceeding of a Tribunal shall be questioned or reviewed, restrained or removed by any process whatever in or to any court.

(4) No order of a Tribunal need show upon its face (a) that any proceeding or notice was had or given, or (b) any circumstance necessary to give it jurisdiction to make such order.

(5) The Attorney General of Canada and the presiding officer of the Tribunal shall be entitled to be heard by counsel or otherwise upon the argument of any appeal asserted pursuant to this section. 1932-33, c. 33, s. 25.

27. The Chief Commissioner may, at any time after application for the erection of a Tribunal and upon hearing the parties concerned, quash any alleged dispute which in his opinion is wholly frivolous or vexatious or is not within the jurisdiction of a Tribunal; an appeal shall lie to the Supreme Court of Canada against every such quashing of a dispute. 1932-33, c. 33, s. 26.

PART IV.

GENERAL.

28. Nothing in this Act shall be deemed to authorize the amalgamation of any railway company that is comprised in National Railways with any railway company that

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that is comprised in Pacific Railways nor to authorize
the unified management and control of the railway system
which forms part of National Railways with the railway
system which forms part of Pacific Railways. 1932-33,
c. 33, s. 27.

EMPLOYMENT CONDITIONS.

29. (1) The rates of pay, hours of work and other
terms and conditions of employment of employees, of
National Railways or Pacific Railways, engaged in the
construction, operation or maintenance of National Rail-
ways or Pacific Railways shall be such as are set out in
any agreements in writing respecting such employees made
from time to time between National Railways or Pacific
Railways, as the case may be, or an association or organi-
zation representing either or both of them, on the one hand,
and the representatives of interested employees, on the
other hand, whether entered into before or after the com-
 mencement of this Act, if such agreements are filed in the
office of the Minister of Transport.

(2) Nothing in this section affects the operation of any
other Act of the Parliament of Canada or regulations
thereunder. 1947, c. 28, s. 1.

SCHEDULE

The following provisions shall apply in respect of persons
who are employees of National Railways or Pacific Railways
and who shall not, prior to the effective date of any co-
operative measure, plan or arrangement directly affecting
such employees agreed to by the National Company and
the Pacific Company pursuant to the provisions of Part II
or settled upon or made in consequence of an order of a
Tribunal under Part III, have become pensioners or
annuitants in accordance with the rules of any railway
pension or superannuation plan or fund of which they may
be members, or have voluntarily retired or have been
removed from their employment by reason of misconduct or
incapacity,

(1) in this Schedule,
“employee” means any person in the service of National
Railways or Pacific Railways for compensation at or
after the date of the coming into force of this Schedule,
and shall include any person who shall have been in the
service of National Railways or Pacific Railways for
compensation at any time during the period of twelve
months immediately preceding the date of the coming
into force of this Schedule, seasonally or intermit-
tently, excepting any person engaged in temporary
work not being part of regular operation.

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"representatives of interested employees" means the authorized representatives of employees' organizations holding working agreements with National Railways and/or Pacific Railways, relative to wages and working conditions, and applicable to the class or classes of employees affected by any co-operative measure, plan or arrangement.

(2) (a) Every employee who is deprived of his employment as a result of any such measure, plan or arrangement shall be accorded by National Railways or Pacific Railways, as the case may be, in whose service he was last employed preceding the effective date of such measure, plan or arrangement, an adjustment allowance as compensation for the loss of his employment, based on length of service (being not less than one year), which shall be a monthly allowance equivalent in each instance to sixty per cent (60%) of the average monthly compensation of such employee during the last twelve months of his employment immediately preceding the effective date of the measure, plan or arrangement which deprived him of his employment, such adjustment allowance to be paid the employee while unemployed by National Railways and/or Pacific Railways and/or any new company referred to in paragraph (a) of subsection (2) of section 17 during a period beginning at the date when he is first deprived of employment as a result of such measure, plan or arrangement and continuing in each instance for a length of time determined and limited by the following table:

<table>
<thead>
<tr>
<th>Length of Service</th>
<th>Period of Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 year and less than 2 years</td>
<td>6 months</td>
</tr>
<tr>
<td>2 years</td>
<td>3 years</td>
</tr>
<tr>
<td>3 years</td>
<td>5 years</td>
</tr>
<tr>
<td>5 years</td>
<td>10 years</td>
</tr>
<tr>
<td>10 years</td>
<td>15 years</td>
</tr>
<tr>
<td>15 years and over</td>
<td>60 months</td>
</tr>
</tbody>
</table>

(b) For the purpose of this Schedule the length of service of the employee shall be determined from the date he last acquired an employment status with National Railways or Pacific Railways, as the case may be, and he shall be given credit for one month's service for each month in which he performed any service (in any capacity whatsoever) and twelve such months shall be credited as one year's service. The employment status of an employee shall not be interrupted by furlough in instances where the employee has a right to and returns to service when called. In deter-

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mining length of service of an employee acting as an officer or other official representative of an employee organization he will be given credit for performing service while so engaged on leave of absence from the service of the employing company.

(c) An employee receiving an adjustment allowance shall be subject to call to return to work after being notified in accordance with the working agreement, and such employee may be required to return to the service of the employing company for other reasonably comparable employment for which he is physically and mentally qualified if his return does not infringe on the employment rights of other employees.

(d) If an employee who is receiving an adjustment allowance returns to work the adjustment allowance shall cease while he is so re-employed, and the period of time during which he is so re-employed shall be deducted from the total period for which he is entitled to receive an adjustment allowance. During the time of such re-employment, however, he shall be entitled to the protection afforded by the provisions of paragraphs (3), (5) and (6) to employees who are continued in employment.

(e) If an employee who is receiving an adjustment allowance obtains temporary employment with National Railways and/or Pacific Railways and/or any new company referred to in paragraph (a) of subsection (2) of section 17, his adjustment allowance shall be reduced by the amount of compensation earned by him in such temporary employment during the period that the adjustment allowance is payable.

(f) An adjustment allowance shall cease prior to the expiration of its prescribed period in the event of:
   i. failure without good cause to return to work in accordance with working agreement after being notified of position for which he is eligible and as provided in paragraph (c).
   ii. resignation.
   iii. death.
   iv. retirement on pension or on account of age or disability in accordance with the current rules and practices applicable to employees generally.
   v. dismissal for justifiable cause.

(3) (a) No employee who is continued in employment shall, for a period not exceeding five years following the effective date of such measure, plan or arrangement, be placed, as a result of such measure, plan or arrangement, in a worse position with respect to compensation and rules governing the working conditions than he occupied at the effective R.S., 1952.
effective date of such measure, plan or arrangement, so long as he is unable in the normal exercise of his seniority rights under existing agreements, rules and practices to obtain a position producing compensation equal to or exceeding the compensation of the position held by him at the effective date of the particular measure, plan or arrangement, except however, that if he fails to exercise his seniority rights to secure another available position which does not require a change of residence, to which he is entitled under the working agreement and which carries a rate of pay and compensation exceeding that of the position which he elects to retain, he shall thereafter be treated for the purposes of this paragraph as occupying the position which he elects to decline.

(b) The protection afforded by this paragraph shall be made effective, whenever appropriate, by the payment to such employee by National Railways or Pacific Railways, as the case may be, in whose service such employee is employed, of a displacement allowance which shall be a monthly allowance determined in each instance by computing the total compensation received by the employee and his total time paid for during the last twelve months in which he performed service immediately preceding the date of his displacement, and by dividing separately the total compensation and the total time paid for by twelve, thereby producing the average monthly compensation and average monthly time paid for, which shall be the minimum amounts used to guarantee the displaced employee, and if the compensation in his current position is less in any month in which he performs work than the aforesaid average compensation he shall be paid the difference, less compensation for any time lost on account of voluntary absences to the extent that he is not available for service equivalent to his average monthly time during the said period of twelve months preceding his displacement, but he shall be compensated in addition thereto at the rate of the position filled for any time worked in excess of the average monthly time paid for during the said period: Provided that at the end of each year there shall be made a recapitulation of the total compensation received by employees in receipt of displacement allowances payable under this paragraph, and the necessary adjustment shall be made in respect to each displacement allowance payable hereunder so that no employee entitled to receive a displacement allowance shall by reason thereof be entitled to receive compensation in respect to his employment during any such year greater than the total compensation paid to him during the last twelve months immediately preceding the date of his displacement.

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(4) An employee who is eligible to receive an adjustment allowance under paragraph (2) may, at his option, to be exercised within thirty days after the effective date of any such measure, plan or arrangement, resign and (in lieu of an adjustment allowance and all other benefits and protections provided in this Schedule) accept in a lump sum a separation allowance determined in accordance with the following table:

<table>
<thead>
<tr>
<th>Length of Service</th>
<th>Separation Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 year and less than 2 years</td>
<td>3 months' pay</td>
</tr>
<tr>
<td>2 years</td>
<td>3 years</td>
</tr>
<tr>
<td>3 years</td>
<td>5 years</td>
</tr>
<tr>
<td>5 years</td>
<td>10 years</td>
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<tr>
<td>10 years</td>
<td>15 years</td>
</tr>
<tr>
<td>15 years and over</td>
<td></td>
</tr>
</tbody>
</table>

One month's pay shall be computed by multiplying by 30 the daily rate of pay applicable to the position last occupied prior to the date of the measure, plan or arrangement.

(5) No employee who is continued in employment and who is transferred from one place to another place or from the service of National Railways to Pacific Railways, or vice versa, or to any new company referred to in paragraph (a) of subsection (2) of section 17, shall, by reason of any such measure, plan or arrangement, be deprived of his pension rights, but such pension rights shall continue as if such transfer had not been made, and any such employee may continue to contribute to the pension fund under the pension plan of the company by which he was formerly employed and upon retirement shall be entitled to receive his pension from that company.

(6) (a) Notwithstanding the provisions of section 182 of the Railway Act which relate to compensation of employees for financial losses caused to them by removal, closing or abandonment of any railway station or divisional point, any employee who is continued in employment and who is required by the employing company to change his place of residence as a direct result of any such measure, plan or arrangement shall be compensated by National Railways or Pacific Railways, as the case may be, in whose service he is employed:

i. for all reasonable travelling and moving expenses of such employee and his family and for working time lost as a consequence thereof;

ii. for financial loss suffered in the sale of his home for less than its fair value, and in each case the fair value of the home in question shall be determined as of a date sufficiently prior to the measure, plan or arrangement.

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ment to be unaffected thereby, and the employing company shall in each instance be afforded an opportunity to purchase the home at such fair value before it is sold by the employee to any other party;

iii. for financial losses suffered by reason of such employee holding an unexpired lease of the dwelling occupied by him as his home.

(b) No claim for compensation shall be made in respect to changes in place of residence subsequent to the initial change caused by such measure, plan or arrangement and which grow out of the normal exercise of seniority in accordance with working agreements.

(c) No claim for expenses or financial loss shall be paid unless presented within three years after the effective date of such measure, plan or arrangement.

(d) In case of a dispute arising in respect to the value of a home, the loss sustained in its sale, the loss under an agreement of sale and purchase, loss and cost in securing termination of lease, or any other question in connection with such matters, the dispute shall be referred for settlement to the Committee of Adjustment, referred to in paragraph (7), and, in the event that the said Committee is unable to settle the dispute, either party may apply to the judge of the county court of the county in which the home is situate, or in the Province of Quebec or in any other part of Canada where there is no county court to a judge of the superior court for the district or place in which the home is situate, to determine the compensation to be paid as aforesaid, and in such case the judge shall proceed to ascertain such compensation in such way as he deems best, and his decision shall be final and conclusive.

(7) The representatives of the National Company and the Pacific Company and the representatives of the interested employees shall form a permanent Committee of Adjustment which shall meet from time to time when occasion arises for the purpose of enquiring into all matters in connection with the interpretation, application or enforcement of the provisions of this Schedule with respect to any such measure, plan or arrangement, and in the event that any dispute or difference arises in connection with any particular measure, plan or arrangement, including the interpretation, application or enforcement of any of the provisions of this Schedule, such dispute or difference shall be referred to such Committee which shall endeavour to bring about a settlement of the dispute or difference and to this end shall carefully enquire into all matters affecting the merits and right settlement thereof.
(8) (a) In the event that any dispute or difference, referred to in paragraph (7), (except a dispute under paragraph (6), is not settled within thirty days after the same has been referred to the said Committee of Adjustment, such dispute or difference shall be referred to a Board of three arbitrators to be named, one by the representatives of the interested employees and one by the representatives of the National Company and the Pacific Company and the third by the two so named, or in case the two arbitrators so named fail to agree on the selection of the third arbitrator the Minister of Labour shall make such selection, and thereupon the Board of Arbitrators shall be constituted, and shall have exclusive jurisdiction to enquire into, hear and determine all matters and questions arising in connection with such dispute or difference, and shall, in such manner as it thinks fit, proceed to enquire into the dispute or difference and all matters affecting the merits and right settlement thereof, and the award of the arbitrators or a majority of them shall be the award of the Board and shall be final and conclusive and shall not be open to question or review in any court, and no proceedings by or before the Board shall be restrained by injunction, prohibition or other process or proceeding in any court or be removable by certiorari or otherwise into any court, and the award of the Board, on the application of either party, shall be enforceable in the same manner as a judgment or order of a court of record.

(b) The costs and expenses of the Board shall be borne equally by the parties to the proceedings. 1939, c. 37, s. 4.

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

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CHAPTER 40.

An Act to incorporate the Canadian National Railway Company and respecting Canadian National Railways.

SHORT TITLE.

1. This Act may be cited as the Canadian National Railways Act. R.S., c. 172, s. 1.

INTERPRETATION.

2. In this Act,

(a) "Canadian Government Railways" means and includes all such railways or parts thereof, and all such properties, works, powers, rights and privileges or interests or any of them as may be designated, whether generally or in detail, in any Order in Council from time to time subsisting, entrusting the management and operation thereof to the Company under the provisions of section 18, and includes, unless expressly excepted, all properties, works, powers, rights and privileges incidental to those designated and commonly used, operated and enjoyed in connection therewith;

(b) "Canadian National Railways" means the Canadian National Railway Company and includes also all the companies, in Canada, mentioned or referred to in the Schedule and in the Schedule to chapter 13 of the Statutes of Canada, 1920, and any company formed by any consolidation or amalgamation of any two or more of such companies, and includes also all other companies hereafter from time to time declared by the Governor in Council to be comprised in the Canadian National Railways, which declaration the Governor in Council is hereby authorized to make;

(c) "Canadian Northern" means the Canadian Northern Railway Company;

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(d) R.S., 1952.
Chapter 40. Canadian National Railways.

(d) "Canadian Northern System" means the Canadian Northern and the companies designated in the Schedule, and includes also all other companies hereafter from time to time declared by the Governor in Council to be comprised in the Canadian Northern System, which declarations the Governor in Council is hereby authorized to make; and

(e) "Her Majesty" means Her Majesty in right of Canada. R.S., c. 172, s. 2; 1929, c. 10, s. 1.

INCORPORATION.

Nomination of directors.

3. (1) The Governor in Council may nominate such persons as may be deemed expedient, not less than five, nor more than seventeen, to be directors of the Company hereby incorporated, and upon such nomination being made the persons so nominated, and their successors, and such other persons as may from time to time be nominated by the Governor in Council as directors, shall be and are hereby incorporated as a company, under the name of "Canadian National Railway Company," hereinafter called "the Company".

(2) No stock ownership shall be necessary to qualify a director. R.S., c. 172, s. 3; 1931, c. 6, s. 1.

Term of office of directors.

4. (1) The directors hold office from one annual meeting to another or until their successors are appointed, unless removed by the Governor in Council for cause.

(2) Upon any vacancy occurring the Governor in Council may fill the vacancy by the appointment of a successor.

(3) The continuance of a vacancy or vacancies does not impair the powers of the Board of Directors.

(4) The annual meeting shall be held upon the second Thursday in April in each year, or on such other date as the directors may from time to time determine. R.S., c. 172, s. 4.

Capital stock.

5. (1) The Governor in Council may declare that the Company shall have a capital stock, with or without shares, to such amount as may from time to time be deemed expedient.

(2) All such stock shall, until otherwise ordered by the Governor in Council, be vested in the Minister of Finance on behalf of Her Majesty. R.S., c. 172, s. 5.

Head office.

6. The head office of the Company shall be at such place in Canada as the Governor in Council may from time to time determine. R.S., c. 172, s. 6.

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7. The directors may be paid by the Company such sums for their services as directors as the Governor in Council may from time to time approve. R.S., c. 172, s. 7.

8. No director of the Company shall be under any personal responsibility to any shareholder, director, officer or employee of the Company, nor to any other person, nor, except with the approval of the Governor in Council, shall be subject to any pecuniary penalty under the provisions of any statute, in respect of his office, or any act done or omitted to be done by him in the execution thereof. R.S., c. 172, s. 8.

9. The by-laws of the Company may provide for an executive committee of the Board of Directors, to exercise such powers as the by-laws may specify. R.S., c. 172, s. 10.

10. Whenever under the provisions of the Railway Act, or any other statute or law, the approval, sanction or confirmation by shareholders is required, such approval, sanction or confirmation may be given by the Governor in Council. R.S., c. 172, s. 11.

NAME.

11. The Company may, in respect of the operation of its lines of railway or the lines of railway of the Canadian Northern System or the Canadian Government Railways, use the name “Canadian National Railways” as a collective or descriptive designation of all lines of railway or railway works under its control, without, however, affecting the rights or liabilities of any of the respective corporations, including Her Majesty, for any of their respective acts or omissions. R.S., c. 172, s. 12.

12. The Governor in Council may change to any other name the name of any company comprised in the Canadian Northern System, or of any other company of which the properties or the controlling interest in the stock is vested in or held by Her Majesty. R.S., c. 172, s. 13.

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Fiscal year.

13. Notwithstanding anything in the Interpretation Act or any other Act, the fiscal year in respect of the Canadian Government Railways shall cover the period from the 1st day of January in one year to the 31st day of December in the same year, both inclusive. R.S., c. 172, s. 14.

Expenses to be paid out of receipts and revenues.

14. (1) Notwithstanding anything in the Government Railways Act or the Financial Administration Act, all expenses incurred in connection with the operation or management of the Canadian Government Railways, under the provisions of this Act, shall be paid out of the receipts and revenues of the Canadian Government Railways.

(2) In the event of a deficit occurring at any time during any fiscal year the amount of such deficit shall from time to time be payable by the Minister of Finance out of any unappropriated moneys in the Consolidated Revenue Fund of Canada, the amounts paid by the said Minister under this section to be included in the estimates submitted to Parliament at its first session following the close of such fiscal year; and in the event of a surplus existing at the close of any fiscal year such surplus shall be paid into the said fund. R.S., c. 172, s. 15.

Deficits paid out of Consolidated Revenue Fund.

15. (1) Notwithstanding anything in the Government Railways Act or any other Act, the provisions of the Railway Act respecting the construction, maintenance and operation of a railway (excepting those relating to the location of lines of railway, the making and filing of plans and profiles—other than highway and railway crossing plans—and the taking and using of lands and expropriation proceedings) apply to any Canadian Government railway that would, but for the passing of this Act, be subject to the Government Railways Act, but only for the period during which the management and operation of that railway is entrusted to the Company under the provisions of this Act.

(2) All the provisions of the Expropriation Act and all legal procedure in matters arising under the Expropriation Act apply, during the said period, to such Canadian Government Railway in like manner as if this Act had not been passed. 1928, c. 13, s. 1.

Expropriation.

16. (1) All the provisions of the Railway Act apply to the Company, except as follows:

(a) such provisions as are inconsistent with the provisions of this Act;
(b) the provisions relating to the location of lines of railway and the making and filing of plans and profiles, other than highway and railway crossing plans;

(c) such provisions as are inconsistent with the provisions of the Expropriation Act as made applicable to the Company by this Act.

(2) The Expropriation Act applies as provided in this section, namely,

(a) all the provisions of the Expropriation Act, except where inconsistent with the provisions of this Act, apply mutatis mutandis to the Company;

(b) any plan deposited under the provisions of the Expropriation Act may be signed by the Minister of Transport on behalf of the Company, or by the President or any Vice-President of the Company; no description need be deposited;

(c) the land shown upon such plan so deposited shall thereupon be and become vested in the Company, unless the plan indicates that the land taken is required for a limited time only or that a limited estate or interest therein is taken; and by the deposit in such latter case the right of possession for such limited time or such limited estate or interest shall be and become vested in the Company;

(d) the compensation payable in respect of any lands or interests therein taken by the Company under the provisions of the Expropriation Act as made applicable to the Company by this Act shall be ascertained in accordance with the provisions of the Expropriation Act, and for that purpose the Exchequer Court shall have jurisdiction in all cases relating to or arising out of any such expropriation or taking and may make rules and regulations governing the institution, by or against the Company, of judicial proceedings and the conduct thereof; except that such compensation may, in any case where the offer of the Company does not exceed two thousand five hundred dollars, be ascertained under the provisions of the Railway Act, beginning with notice of expropriation to the opposite party; the amount of any judgment shall be payable by the Company.

(3) Lands or interests in lands required by any company acquiring lands for other companies comprised in the Canadian National Railways may be acquired for such company by the Company under the provisions of this Act. 1929, c. 10, s. 2; 1936, c. 34, s. 3.
Declaratory.

17. The works of any of the companies comprised in the Canadian Northern System that have not heretofore been declared to be works for the general advantage of Canada are hereby declared to be works for the general advantage of Canada, and the works of any company or companies hereafter from time to time declared by the Governor in Council to be comprised in the Canadian Northern System are hereby declared from and after the date of the making of such declaration by the Governor in Council to be works for the general advantage of Canada. R.S., c. 172, s. 18.

18. (1) The Governor in Council may from time to time by Order in Council entrust to the Company the management and operation of any lines of railway or parts thereof, and any property or works of whatsoever description, or interests therein, and any powers, rights or privileges over or with respect to any railways, properties or works, or interests therein, that may be from time to time vested in or owned, controlled or occupied by Her Majesty, or such part or parts thereof, or rights or interests therein, as may be designated in any Order in Council, upon such terms and subject to such regulations and conditions as the Governor in Council may from time to time decide; such management and operation to continue during the pleasure of the Governor in Council and to be subject to termination or variation from time to time in whole or in part by the Governor in Council.

(2) Any such Order in Council shall be laid before Parliament within ten days after the opening of the next ensuing session, or if Parliament be sitting at the time such Order in Council is passed, then within ten days from the date of said Order in Council. R.S., c. 172, s. 19.

19. Should Her Majesty at any time heretofore have acquired or hereafter acquire the entire stock or the controlling interest in the stock of any railway company, or of any other company having corporate powers or properties that may be conveniently exercised or operated by the Company, the Governor in Council may transfer, or cause to be transferred, such capital stock or any part thereof to the Company, or may by proxies or otherwise enable the Company or any nominee of the Governor in Council to

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to exercise the voting power thereof at any meeting of shareholders, upon such terms and conditions as the Governor in Council may from time to time determine. R.S., c. 172, s. 20.

POWERS OF THE COMPANY.

20. (1) With the approval of the Governor in Council and upon any location sanctioned by the Minister of Transport the Company may from time to time construct and operate railway lines, branches and extensions, or railway facilities or properties of any description in respect to the construction thereof respectively, Parliament may hereafter authorize the necessary expenditure, or the guarantee of an issue of the Company's securities.

(2) A copy of any plan and profile made in respect of any completed railway shall be deposited with the Board of Transport Commissioners for Canada. R.S., c. 172, s. 21; 1936, c. 34, s. 3; 1938, c. 53, s. 3.

21. The Company shall not construct or operate its railway along any highway, street or other public place without first obtaining the consent, expressed by by-law, of the municipality having jurisdiction over the said highway, street or other public place, and upon terms to be agreed upon with such municipality. R.S., c. 172, s. 22.

22. (1) With the approval of the Governor in Council, and upon the recommendation of the Board of Transport Commissioners, the Company may abandon the operation of any lines or parts of lines of railway and incidental works, the operation or continued maintenance whereof has, in the opinion of the Board of Transport Commissioners, become unnecessary or inexpedient through duplication, or other economical considerations; and with the consent of a majority in value of the registered security holders affected may dismantle or dispose of the lines of railway or works so abandoned.

(2) Such consent may be given by a majority in value of the registered security holders present at any meeting, in person or by proxy, called by the President of the Company, to be held at any time or place stated by him, on notice in writing sent by registered mail to all of the registered security holders at least one calendar month before the date of the meeting; or may be given by a majority in value R.S., 1952.
value of the registered security holders by written consents filed with the Company upon a circular stating the facts being sent by registered mail to all of the registered security holders. R.S., c. 172, s. 23; 1938, c. 53, s. 3.

23. With the approval of the Governor in Council, on the recommendation of the Minister of Transport, agreements for any of the purposes specified in sections 153 and 156 of the Railway Act may be entered into between the Company and any other company comprised in the Canadian National Railways, or between any two or more of such companies or between any company, formed by any consolidation or amalgamation of any two or more of such companies, and any other such company, or between the Company or any other such company and Her Majesty or any municipality, or any company approved by the Governor in Council. 1929, c. 10, s. 3; 1936, c. 34, s. 3.

24. (1) The Company may carry on all business that is customarily carried on by express companies, including, without restricting the generality of the foregoing, the handling of express money orders or other methods of transmitting or handling money, securities, or other articles of value.

(2) All express traffic handled by the Company shall move or be dealt with by the Company on the same terms and conditions as to the liability of the Company or otherwise as are from time to time approved by the Board of Transport Commissioners for Canada with respect to similar traffic when handled by express companies, subject to such variations therein as may be necessary in view of the handling of the traffic by a railway company instead of an express company. R.S., c. 172, s. 25; 1938, c. 53, s. 3.

FINANCE.

25. The Company may acquire any securities issued by, or make advances to, or receive advances from the Canadian Northern or any other company comprised in the Canadian Northern System, and may take or give security for such advances or loans; the Company may also borrow upon its notes or securities or the notes or securities of any other company comprised in the Canadian Northern System, whether for its own benefit or for the benefit of such other company or otherwise; and as collateral security, or as part collateral security therefor the Company may pledge to a trustee or trustees under any trust agreement securing any such note or notes, any amounts or classes of securities...
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securities issued or to be issued by the Company, the Canadian Northern, or any company comprised in the Canadian Northern System, or by any one or more of them. R.S., c. 172, s. 26.

26. The Company may, with the approval of the Governor in Council, acquire, hold, guarantee, pledge and dispose of shares in the capital stocks, bonds, notes, securities or other contractual obligations whatsoever of any railway company, or of any transportation, navigation, terminal, telegraph, express, hotel, electric, power or of any other company authorized to carry on any business incidental to the working of a railway, or any business which in the opinion of the Board of Directors may be carried on in the interests of the Company. R.S., c. 172, s. 27.

27. (1) The Company may, with the approval of the Governor in Council, issue bonds, debentures, debenture stock, perpetual or terminable, or other securities, hereinafter called securities, in respect of the mileage of the lines of railway which it, from time to time, constructs, acquires, owns or controls,—not including the Canadian Government Railways nor exceeding, with outstanding securities, in the aggregate seventy-five thousand dollars per mile.

(2) Such securities may be issued separately in respect of one or more of the Company’s lines of railway or properties, or in respect of all of its lines or properties taken together.

(3) The Company may issue such securities in one or more separate series maturing at the same date or at separate dates, and bearing the same rate or different rates of interest, not exceeding in any case six per cent, and may limit the security for any series or issue to such of the franchises, property, assets, rents and revenues of the Company, present or future, or both, as are described in the mortgage or mortgages made to secure such securities.

(4) No securities, as defined in this section including in such definition equipment certificates or obligations in any form intended to be issued to the public, shall be issued for the purposes of or by the Company or any of the companies designated in the Schedule and in the Schedule to chapter 13 of the statutes of the year 1920, except those approved as to form, terms and amount by the Governor in Council.

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(5) The said securities so approved may be guaranteed by Her Majesty and any such guarantee may be in such form and on such terms and conditions as the Governor in Council may determine, and may be signed by the Minister or Acting Minister of Finance on behalf of Her Majesty.

(6) Nothing herein contained shall be construed as granting power to guarantee any securities the issue of which has not been authorized by Parliament. R.S., c. 172, s. 28.

28. Any such securities may be issued in whole or in part in the denomination and multiples of dollars or of pounds sterling or any other currency, and may be made payable, both as to principal and interest, in Canada, Great Britain, the United States, or elsewhere, or in one or more of such places. R.S., c. 172, s. 29.

29. Where Parliament has authorized expenditures on equipment to the extent of twenty-five per cent of the cost of such equipment, the Company may make or cause to be made one or more equipment issues for the remaining seventy-five per cent of such cost. R.S., c. 172, s. 30.

30. (1) The provisions of sections 139 and 140 of the Railway Act respecting deposit and registration of mortgages and instruments in any way affecting mortgages, shall apply to any mortgages or instruments affecting the same premises, or hereafter executed by any company comprised in the Canadian National Railways securing any issue of bonds, debentures, or other securities.

(2) Notarially certified copies of such mortgages or instruments may be deposited or registered hereunder in lieu of the original documents. 1929, c. 10, s. 4.

31. (1) The Governor in Council may from time to time cause an agreement or agreements to be executed by or on behalf of Her Majesty undertaking or guaranteeing that any company designated in the Schedule and in the Schedule to chapter 13 of the statutes of the year 1920, will restore or make good all loss or damage to the mortgaged premises comprised in any mortgage or deed of trust, hereinafter called "such mortgage," at any time executed by any such company occasioned by fire or other casualty against which such company covenanted in such mortgage to insure and indemnifying the trustee or trustees of any such mortgage against any consequences arising from any failure

(a) on the part of such company to comply with such covenant to insure, and

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(b) on the part of such trustee or trustees to take any action in respect thereof.

(2) The times and manner of the giving of any such agreement or agreements, and the form and terms thereof, and the person who may sign the same on behalf of Her Majesty, shall be such as the Governor in Council may from time to time approve or direct. R.S., c. 172, s. 32.

PROCEDURE.

32. (1) Actions, suits or other proceedings by or against the Company in respect of its undertaking or in respect of the operation or management of the Canadian Government Railways, may, in the name of the Company, be brought in, and may be heard by any judge or judges of any court of competent jurisdiction in Canada, with the same right of appeal as may be had from a judge sitting in court under the rules of court applicable thereto.

(2) Any defence available to the respective corporations, including Her Majesty, in respect of whose undertaking the cause of action arose shall be available to the Company, and any expense incurred in connection with any action taken or judgment rendered against the Company in respect of its operation or management of any lines of railway or properties, other than its own lines of railway or properties, may be charged to and collected from the corporation in respect of whose undertaking such action arose.

(3) Any court having under the statutes or laws relating thereto jurisdiction to deal with any cause of action, suit or other proceeding, when arising between private parties shall, with respect to any similar cause of action, suit or other proceeding by or against the Company, be a court of competent jurisdiction under the provisions of this section. R.S., c. 172, s. 33.

REPORT.

33. The Minister of Transport may appoint or direct any person to enquire into and report upon any matters or things relating to or affecting the Company or its works and undertakings, including its management and operation of the Government Railways, or relating to or affecting any other company and the works and undertakings thereof, owned, controlled or operated by the Company, and any person so appointed or directed may, for the purposes of 1699 and R.S., 1952.
and in connection with any such enquiry or report, do all such things and exercise all such powers as are referred to or mentioned in section 71 of the Railway Act. 1931, c. 6, s. 2; 1936, c. 34, s. 3.

SCHEDULE.

Constituent and Subsidiary Companies comprised in the Canadian Northern System.

CONSTITUENT COMPANIES.

The Canadian Northern Railway Company.
The Canadian Northern Ontario Railway Company.
The Canadian Northern Quebec Railway Company.
Mount Royal Tunnel and Terminal Company, Limited.
Canadian Northern Pacific Railway Company.
The Canadian Northern Alberta Railway Company.
Canadian Northern Western Railway Company.
The Canadian Northern Saskatchewan Railway Company.
The Canadian Northern Manitoba Railway Company.
Duluth, Winnipeg and Pacific Railway Company.
Duluth, Winnipeg and Pacific Railroad Company.
Duluth, Rainy Lake and Winnipeg Railway Company.
Central Ontario Railway.
The Halifax and South Western Railway Company.
The Bay of Quinte Railway Company.
The Irondale, Bancroft and Ottawa Railway Company.
The Marmora Railway and Mining Company.
The Northern Consolidated Holding Company, Limited.
The Quebec and Lake St. John Railway Company.
The Qu'Appelle, Long Lake and Saskatchewan Railroad and Steamboat Company.
The Minnesota and Manitoba Railroad Company.
The Bessemer and Barry's Bay Railway Company.
The Toronto, Niagara and Western Railway Company.
The James Bay and Eastern Railway Company.
The St. Charles and Huron River Railway Company.
The Toronto Eastern Railway Company.
The Toronto Suburban Railway Company.
The Niagara, St. Catharines and Toronto Railway Company.
Canadian Northern System Terminals (Limited).
The Minnesota and Ontario Bridge Company.
The Lake Superior Terminals Company, Limited.

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SUBSIDIARY
SUBSIDIARY COMPANIES.

The Canadian Northern Telegraph Company.
The Great North Western Telegraph Company of Canada.
St. Boniface Western Land Company.
The Canadian Northern Railway Express Company, Limited.
The Canadian Northern Express Company.
Canadian Northern Steamships, Limited.
The Niagara, St. Catharines and Toronto Navigation Company Limited.
Canadian Northern Rolling Stock, Limited.
The Imperial Rolling Stock Company, Limited.
The Canadian Northern Transfer Company, Limited.
Toronto Dwellings, Limited.
Canadian Northern Realities, Limited.
Federal Properties, Limited.
R.S., c. 172, Sch.
CHAPTER 41.

An Act to provide for cancellation of capital stocks and certain indebtedness of the Canadian National Railway System to Her Majesty and for adjustment of the accounts of the System.

SHORT TITLE.

1. This Act may be cited as the Canadian National Railways Capital Revision Act. 1937, c. 22, s. 1.

INTERPRETATION.

2. In this Act,

(a) "Government Railways" means and includes all such railways or parts thereof, and all such properties, works, powers, rights and privileges or interests or any of them as may be designated whether generally or in detail, in any order in council from time to time subsisting, entrusting the management and operation thereof to the Canadian National Railway Company under the provisions of section 18 of the Canadian National Railways Act, and includes, unless expressly excepted, all properties, works, powers, rights and privileges incidental to those designated and commonly used, operated and enjoyed in connection therewith;

(b) "indebtedness to Her Majesty" means all obligations, including notes, bonds, claims for advances, and claims for interest accrued and unpaid held by the Minister in respect of National Railways, as set out in Schedule A;

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

(d) "National Railways" means the Canadian National Railway Company, as owner, operator, manager and otherwise, and its transportation, communication and hotel system, which system shall be deemed to comprise all companies that are elements of the Canadian National Railways.
National Railways as defined in the Canadian National Railways Act, the respective undertakings of such companies, the Canadian National Railway Company in its capacity as owner, manager or operator, in whole or in part, of any railways, excepting Canadian Government railways, or of any land, water or air transportation or communication services or hotel services, and the said railways and services, their works and property, and all such works and property as are ancillary;

(e) "National Railway System" means the Canadian National Railway Company as owner, operator, manager, and otherwise, and its transportation, communication and hotel system, which system shall be deemed to comprise all companies that are elements of the Canadian National Railways as defined in the said Canadian National Railways Act, the respective undertakings of such companies, the Canadian National Railway Company in its capacity as owner, manager or operator in whole or in part of any railways, including Canadian Government railways, or of any land, water or air transportation or communication services or hotel services and the said railways, services, their works and property, and all such works and property as are ancillary;

(f) "proprietor's equity" means

(i) the initial stated value of the capital stocks of the Canadian National Railway Company and the Securities Trust as determined pursuant to sections 5 and 15 as of January 1st, 1937, plus any subsequent surplus earnings of the National Railway System not paid over to Her Majesty, less subsequent capital losses and other charges of the National Railway System in respect of which Her Majesty has not made any contribution, and

(ii) the capital investment of Her Majesty in the Government Railways. 1937, c. 22, s. 2.

ADJUSTMENT OF CORPORATE BOOKS.

3. The Minister is hereby authorized to surrender to the Canadian National Railway Company, for cancellation, the outstanding capital stock of that company, having the par value of one hundred and eighty million four hundred and twenty-four thousand three hundred and twenty-seven dollars and seventy cents. 1937, c. 22, s. 3.

4. The Minister is hereby authorized to surrender to the Canadian Northern Railway Company, for cancel-
lation, eight hundred and twenty thousand and six shares of the outstanding capital stock of that company, having the par value of eighty-two million six hundred dollars. 1937, c. 22, s. 4.

5. The Minister is hereby authorized to transfer to the Canadian National Railway Company one hundred and eighty thousand shares of the outstanding capital stock of the Canadian Northern Railway Company having the par value of eighteen million dollars, being the residue of the stock of the said company outstanding after the cancellation provided for in section 4, in exchange for one million no par value shares of capital stock of the Canadian National Railway Company with the initial stated value of eighteen million dollars, the issue of which shares is hereby authorized to be made with the approval of the Governor in Council. 1937, c. 22, s. 5.

6. The Canadian National Railway Company shall not sell, pledge, release or otherwise dispose of any of the capital stock of the Canadian Northern Railway Company without the approval of Parliament. 1937, c. 22, s. 6.

7. The Minister is hereby authorized to abandon certain claims against the Canadian National Railway Company in respect of the Grand Trunk Railway Debenture Account amounting to fifteen million one hundred and forty-two thousand six hundred and thirty-three dollars and thirty-three cents, together with any claim for interest thereon, representing aid granted to the Grand Trunk Railway Company of Canada by the Province of Canada prior to Confederation. 1937, c. 22, s. 7.

ADJUSTMENT OF PUBLIC ACCOUNTS.

8. Notwithstanding any provision of the Financial Administration Act or any other Act, the Minister may, in order to adjust certain differences between the Public Accounts of Canada and the accounts of the National Railway System relative to the Government Railways and the Hudson Bay Railway, and in order to give effect to the surrender, exchange or abandonment of securities or claims authorized by this Act, make the adjustments in the Public Accounts of Canada that are set out in Schedule B. 1937, c. 22, s. 8.

SURPLUSES AND DEFICITS.

9. Notwithstanding the provision of section 14 of the Canadian National Railways Act, the surpluses or deficits of the R.S., 1952.
Chap. 41. C.N.R. Capital Revision.

the Government Railways subsequent to December 31st, 1922, shall be included in, and deemed to be part of, the surpluses or deficits, as the case may be, of the National Railways. 1937, c. 22, s. 9.

10. Whenever the accounts of the National Railway System as certified by the auditors appointed by Parliament show surplus earnings after the payment of all charges including interest on securities held by the public, the directors of the Canadian National Railway Company may cause to be paid over to the Minister for the Consolidated Revenue Fund all or any part of any such surplus earnings. 1937, c. 22, s. 10.

PROPRIETOR'S EQUITY.

11. The accounts of the National Railway System shall be stated as of January 1st, 1937, and thereafter, so as to show the proprietor's equity as defined by this Act; a footnote shall appear in the said accounts stating that the proprietor's equity is included in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the Public Accounts of Canada. 1937, c. 22, s. 11.

THE SECURITIES TRUST.

12. There shall be a corporation to be known as "The Canadian National Railways Securities Trust," in this Act referred to as the "Securities Trust," consisting of five trustees who shall be the persons who, respectively, hold the offices from time to time of Deputy Minister of Finance, Deputy Minister of Transport and Deputy Minister of Justice and such two officers of the National Railways as may be named from time to time by resolution of the Board of Directors of the National Railways; the trustees shall serve without remuneration. 1945, c. 8, s. 1.

13. The object of the corporation shall be to take over and hold as authorized by this Act the indebtedness to Her Majesty, together with the collateral securities held by the Minister in respect thereof as set out in Schedule A. 1937, c. 22, s. 13.

14. The capital stock of the Securities Trust shall consist of five million shares of no par value, which capital stock shall be issued to the Minister to be held on behalf of Her Majesty as consideration for the transfer to the Securities Trust of the indebtedness to Her Majesty and of the collateral securities held by the Minister in respect thereof. 1937, c. 22, s. 14.

R.S., 1952.
15. The capital stock shall be shown on the books of the Securities Trust as having an initial stated value equal to the total of the loans made by Her Majesty to, and expended by, the National Railway System for capital purposes prior to January 1st, 1937, which loans are set out in Schedule A, being loans which have not been and are not to be funded by the National Railways. 1937, c. 22, s. 15.

16. (1) The trustees shall be charged with the management of the Securities Trust and, with the approval of the Governor in Council, may make all necessary by-laws for carrying out the objects of the Securities Trust.

(2) Such by-laws shall provide for
(a) the custody of the corporate seal of the trust;
(b) the execution of instruments by two or more trustees; and
(c) meetings of the trustees, to be held at least once in every year, the giving of notices of meetings, the appointment of a presiding officer at each meeting and the number of trustees necessary to constitute a quorum at meetings. 1937, c. 22, s. 16.

17. The head office of the Securities Trust shall be at Ottawa. 1937, c. 22, s. 17.

18. The Securities Trust shall have a secretary to be appointed by the trustees, to hold office during pleasure, who shall perform such duties as are assigned to him by the trustees without remuneration. 1937, c. 22, s. 19.

19. The Minister may transfer to the Securities Trust the indebtedness to Her Majesty together with the collateral securities held by the Minister in respect thereof, in exchange for the capital stock of the Securities Trust, as a result of which transfer every company included in the National Railways shall become obligated to the Securities Trust in respect of the indebtedness to Her Majesty transferred and of the collateral securities held by the Minister in respect thereof, subject to section 20, in the same way and to the same extent as such company was obligated to Her Majesty at the time of the passing of this Act. 1937, c. 22, s. 20.

20. The Securities Trust shall not sell, pledge, release or otherwise dispose of any of the indebtedness to Her Majesty transferred to the Securities Trust or the collateral securities held in respect thereof, except with the approval of the Governor in Council. 1937, c. 22, s. 21.

21. The Securities Trust is hereby declared for the purposes of the Canadian National-Canadian Pacific Act to be a corporation comprised in the National Railways, but subsection (3) of section 8 of the Canadian National-Canadian Pacific Act does not apply to the said Corporation. 1937, c. 22, s. 22.

22. The trustees of the Securities Trust shall present to Parliament annually (concurrently with the annual report of the Canadian National Railways) through the Minister of Transport a balance sheet together with a report setting forth in a summary manner the transactions of the Securities Trust during each calendar year. 1937, c. 22, s. 23.

23. (1) The Minister shall include annually as an appendix to the Public Accounts of Canada a detailed statement of the assistance, whether by way of grant or unpaid loan of money, undischarged guarantee, grant of land or otherwise given by the Dominion of Canada to every railway showing separately the assistance given
   (a) in aid of construction, and
   (b) to meet losses in operation.

(2) Such statement shall, as far as possible, show separately for each item of assistance
   (a) the name of the Company to which granted;
   (b) the date upon which granted;
   (c) the authority for the grant, whether by statute, contract or otherwise;
   (d) the purpose for which granted; and
   (e) the manner in which such assistance has been dealt with in the Public Accounts of Canada.

(3) The appendix shall also contain a similar statement in respect of loans that have been repaid and guarantees that have been discharged, showing the same details and also the dates of repayment or discharge.

(4) Grants to relieve unemployment shall not be considered as assistance to the railways. 1937, c. 22, s. 24.

SCHEDULE A.

SUMMARY OF INDEBTEDNESS TRANSFERRED TO SECURITIES TRUST
(As at December 31, 1936)

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. 1</td>
<td>Loans For Capital Purposes</td>
<td>$270,037,437</td>
</tr>
<tr>
<td></td>
<td>For Deficits</td>
<td>$373,823,120</td>
</tr>
<tr>
<td>A. 2</td>
<td>Accrued Interest (See Note)</td>
<td>$643,860,558</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$574,781,637</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>$1,218,642,195</td>
</tr>
</tbody>
</table>

NOTE.—Includes $43,949,039.34 of Interest not taken to account by Canadian National Railways.

R.S., 1952.
### Schedule A1—Loans

#### Summary of Indebtedness to Be Transferred to Security Trust

<table>
<thead>
<tr>
<th>Cash Loan Outstanding</th>
<th>Held by</th>
<th>Notes and Collateral Held</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Canadian Northern Railway</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$2,000,000</td>
<td>Secretary of State</td>
<td>$2,000,000</td>
</tr>
<tr>
<td>$5,000,000</td>
<td>Minister of Finance</td>
<td>$5,000,000</td>
</tr>
<tr>
<td>$10,000,000</td>
<td>Minister of Finance</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>$15,000,000</td>
<td>Minister of Finance</td>
<td>$15,000,000</td>
</tr>
</tbody>
</table>

#### Notes and Details

- **3% Loan, Chapter 6, 1916:**
  - Outstanding: $2,000,000
  - Held by: Secretary of State
  - Notes: 00
  - Collateral: 0

- **4% Loan, Chapter 20, 1914:**
  - Outstanding: $5,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **5% Loan, Chapter 4, 1915:**
  - Outstanding: $10,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Loan, Chapter 29, 1916:**
  - Outstanding: $15,000,000
  - Held by: Secretary of State
  - Notes: 00
  - Collateral: 0

- **6% Loan, Chapter 24, 1917:**
  - Outstanding: $25,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Loan, Vote 110, 1918:**
  - Outstanding: $25,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Loan, Vote 109, 1919:**
  - Outstanding: $40,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $35,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Loan, War Measures Act, 1918:**
  - Outstanding: $25,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Loan, War Measures Act, 1918:**
  - Outstanding: $50,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Loan, War Measures Act, 1918:**
  - Outstanding: $50,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $30,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $20,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $10,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $5,000,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $2,500,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $1,250,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $625,000
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $312,500
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $156,250
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $78,125
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $39,062
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $19,531
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $9,765
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $4,882
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $2,441
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $1,220
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $610
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $305
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $152
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $76
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $38
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $19
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $9
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $4
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $2
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $1
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **6% Equipment Loan, Chapter 38:**
  - Outstanding: $0
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

- **Total Canadian Northern:**
  - Outstanding: $312,334,805
  - Held by: Minister of Finance
  - Notes: 00
  - Collateral: 0

**Mortgage dated Nov. 16, 1917.**

**SCHEDULE**

R.S., 1952.
## SCHEDULE A. 1—LOANS—Concluded

<table>
<thead>
<tr>
<th>Cash Loan Outstanding</th>
<th>Notes and Collateral Held</th>
<th>Held by</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Minister of Finance</td>
</tr>
<tr>
<td><strong>GRAND TRUNK RAILWAY</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6% Loan, Vote 478, 1920</td>
<td>$25,000,000 00</td>
<td>$25,479,226 97</td>
</tr>
<tr>
<td>6% Loan, Vote 126, 1921</td>
<td>55,293,435 18</td>
<td>56,646,816 12</td>
</tr>
<tr>
<td>4% G.T. Pacific Mort. Bonds</td>
<td></td>
<td>10,000,000 00</td>
</tr>
<tr>
<td>6% Demand Notes, amount.</td>
<td></td>
<td>23,288,747 15</td>
</tr>
<tr>
<td>6% Demand Notes, amount.</td>
<td></td>
<td>15,000,000 00</td>
</tr>
<tr>
<td>6% Demand Notes, amount.</td>
<td></td>
<td>60,801,700 00</td>
</tr>
<tr>
<td>6% 2nd Mort. Equipment Bonds, amount.</td>
<td></td>
<td>1,693,113 33</td>
</tr>
<tr>
<td>Temporary Loans, repaid through subsequent issues of Guaranteed Securities and loans</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand Trunk.</td>
<td>15,000,000 00</td>
<td></td>
</tr>
<tr>
<td>Total Grand Trunk</td>
<td>$118,582,182 33</td>
<td></td>
</tr>
</tbody>
</table>

### GRAND TRUNK PACIFIC RAILWAY

<table>
<thead>
<tr>
<th>Cash Loan Outstanding</th>
<th>Notes and Collateral Held</th>
<th>Held by</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Minister of Finance</td>
</tr>
<tr>
<td>3% Bonds, Chapter 24, 1913</td>
<td>$33,048,000 00</td>
<td>$33,048,000 00</td>
</tr>
<tr>
<td>6% Loan, Chapter 4, 1915</td>
<td>8,000,000 00</td>
<td>7,499,952 00</td>
</tr>
<tr>
<td>6% Loan, Vote 441, 1915</td>
<td>7,081,783 45</td>
<td>Mortgage, June 29, 1916</td>
</tr>
<tr>
<td>6% Loan, Vote 110, 1918</td>
<td>7,471,399 93</td>
<td>&quot; October 18, 1917</td>
</tr>
<tr>
<td>Receiver's Advances, P.C. 635, March 29, 1919</td>
<td>45,764,182 35</td>
<td></td>
</tr>
<tr>
<td>Interest Guaranteed by Dominion</td>
<td>8,794,602 05</td>
<td></td>
</tr>
<tr>
<td>Interest Guaranteed by Provinces of Alberta and Saskatchewan</td>
<td>2,998,536 98</td>
<td></td>
</tr>
<tr>
<td>Agreement with Government under Chapter 71, 1903</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Grand Trunk Pacific</td>
<td>$118,006,599 06</td>
<td></td>
</tr>
</tbody>
</table>


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R.S., 1952.

Chap. 41.

C.N.R. Capital Revision.

Sch.
<table>
<thead>
<tr>
<th>Sch.</th>
<th>C.N.R. Capital Revision.</th>
<th>Chap. 41.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Loan Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1923</td>
<td>$24,550,000</td>
</tr>
<tr>
<td>1924</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>1925</td>
<td>$9,496,718</td>
</tr>
<tr>
<td>1926</td>
<td>$9,062,624</td>
</tr>
</tbody>
</table>

**Canadian National Railways**: $98,603,869

**Total Loans**: $645,527,455

**Less adjustments authorized**: $1,666,897

**Temporary Loan 1930, repaid**: $850,000

**5% Loans, Vote 326, 1929**: $2,932,652

**5% Loans, Chapter 22, 1930**: $22,910,460

**5% Loans, Chapter 6, 1932**: $11,210,815

**SCHEDULE**

R.S., 1952.
### SCHEDULE A. 2

**ACCURED INTEREST OUTSTANDING ON LOANS TO CANADIAN NATIONAL RAILWAYS**  
(As at December 31, 1936)

<table>
<thead>
<tr>
<th>Principal Outstanding</th>
<th>Interest Accrued</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

1. **Loans (Principal) included in Net Debt of Canada.**

#### CANADIAN NORTHERN RAILWAY—
- **Ontario Interest Account (Sec. 10, Chap. 6, Acts of 1911):**
  
#### GRAND TRUNK RAILWAY—
- **Loan under authority of Appropriation Act No. 4, 1920:**
- **Loan under authority of Vote 126, Appropriation Act No. 2, 1921:**
- **Loan under authority of Vote 137, Appropriation Act No. 1, 1922:**
- **Loan under authority of Vote 138, Appropriation Act No. 1, 1922:**
- **Guaranteed Interest Account (Guaranteed by the Dominion of Canada):**
- **Temporary Loans:**

#### GRAND TRUNK PACIFIC RAILWAY—
- **Loans transferred against Grand Trunk:**
- **Loan Account of 1914 (Chap. 4, Acts of 1915):**
- **Interest Account, Appropriation Act No. 2, 1917:**
- **Loan Account, Appropriation Act, 1918:**
- **Temporary Loans:**

#### CANADIAN NATIONAL RAILWAYS—
- **Loan under authority of Appropriation Act, 1923:**
- **Loan under authority of Appropriation Act, 1924:**
- **Loan under authority of Appropriation Act, 1925:**
- **Loan under authority of Appropriation Act, 1926:**
- **Loan under authority of the Finance and Guarantee Acts, 1931:**
- **Loan under authority of the Finance and Guarantee Acts, No. 2, 1931:**
- **Expenditure on Hudson Bay Railway, Sundry Government Harbour Work:**

**Carried forward:**

<table>
<thead>
<tr>
<th>1712</th>
</tr>
</thead>
</table>

R.S., 1952.

SCHEDULE
SCHEDULE A. 2—Concluded

Accrued Interest Outstanding on Loans to Canadian National Railways
(As at December 31, 1936)

<table>
<thead>
<tr>
<th></th>
<th>Principal Outstanding</th>
<th>Interest Accrued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$    cts.</td>
<td>$  cts.</td>
</tr>
<tr>
<td>Brought forward</td>
<td>643,860,558 26</td>
<td>568,321,077 14</td>
</tr>
</tbody>
</table>

1. Loans (Principal) carried as Active Assets:

<table>
<thead>
<tr>
<th></th>
<th>Principal Outstanding</th>
<th>Interest Accrued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$    cts.</td>
<td>$  cts.</td>
</tr>
<tr>
<td>Canadian National Railways—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loan—Authority Chap. 25, 1932</td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; &quot; 34, 1933</td>
<td>8,077,338 33</td>
<td>3,259,732 84</td>
</tr>
<tr>
<td>&quot; &quot; &quot; 28, 1934</td>
<td>8,228,101 10</td>
<td>1,429,728 69</td>
</tr>
<tr>
<td>&quot; &quot; &quot; 17, 1935</td>
<td>10,747,973 98</td>
<td>1,207,278 06</td>
</tr>
<tr>
<td>&quot; &quot; &quot; 27, 1936</td>
<td>7,293,065 84</td>
<td>442,115 61</td>
</tr>
<tr>
<td></td>
<td>7,011,230 75</td>
<td>121,686 67</td>
</tr>
<tr>
<td></td>
<td>41,357,710 00</td>
<td>6,460,559 87</td>
</tr>
</tbody>
</table>

**Total Accrued Interest December 31, 1936**

<table>
<thead>
<tr>
<th></th>
<th>$    cts.</th>
<th>$  cts.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>574,781,637 01</td>
<td></td>
</tr>
</tbody>
</table>

* Excluding temporary refunding advances on which interest is paid currently.
** Includes $43,949,039.34 interest not taken to account by Canadian National Railways.

1937, c. 22, Sch. A.
1. Capital Expenditures by Canadian National Railways from funds provided through loans by the Dominion on wharves now transferred to Public Works.

<table>
<thead>
<tr>
<th>Adjustment in Public Accounts:</th>
<th>Credit</th>
<th>$1,006,527.61</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charge</td>
<td>Investment in Canadian Government Railways</td>
<td>$1,006,527.61</td>
</tr>
</tbody>
</table>

2. Expenditures by Canadian National Railways from funds provided through loans by the Dominion on account of Hudson Bay Railway, now transferred to Department of Transport.

<table>
<thead>
<tr>
<th>Adjustment in Public Accounts:</th>
<th>Credit</th>
<th>$660,369.96</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charge</td>
<td>Investment in Hudson Bay Railway</td>
<td>$457,526.76</td>
</tr>
</tbody>
</table>

3. Adjustment to Investment Account of Canadian Government Railways by the Canadian National Railways during period of entrustment.

| Net Reduction | $1,596,235.99 |

4. Adjustment to Canadian Government Railways' Stores and open Accounts by the Canadian National Railways during period of entrustment.

| Net Reduction | $146,577.82 |

5. Adjustment to Schedule of Miscellaneous Current Assets of Public Accounts as follows:

<table>
<thead>
<tr>
<th>Present Schedule Includes:</th>
<th>$15,802,943.86</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Government Railways, Open Accounts</td>
<td>$6,042,932.52</td>
</tr>
<tr>
<td>Canadian Government Railways, Stores Accounts</td>
<td>$9,757,420.40</td>
</tr>
<tr>
<td>St. John and Quebec Railway—Stores Accounts</td>
<td>$2,590.94</td>
</tr>
</tbody>
</table>

| Less—St. John and Quebec Railway, Open Accounts | $54,622.26 |

<table>
<thead>
<tr>
<th>To be Revised as follows:—</th>
<th>$15,748,921.60</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Government Railways Working Capital</td>
<td>$15,748,921.60</td>
</tr>
</tbody>
</table>

Elimination of the Present Schedule "Railway Accounts, Non-Active," and the Substitution of the Following Accounts:

| Equity value of loans to Canadian National Railways, amount $643,860,558.26, transferred to Securities Trust in exchange for 5,000,000 shares of no-par value capital stock | $270,037,437.88 |

| Equity value of 1,000,000 shares of Canadian National Railway Company no-par value stock received in exchange for Canadian Northern Railway Company stock | $18,000,000.00 |

| Total | $288,037,437.88 |

<table>
<thead>
<tr>
<th>Adjustment in Public Accounts:</th>
<th>$653,860,558.26</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>Railway Accounts (non-active)</td>
</tr>
<tr>
<td>Charge</td>
<td>Canadian National Securities Trust Stock account</td>
</tr>
<tr>
<td></td>
<td>Canadian National Stock account</td>
</tr>
</tbody>
</table>

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**SCHEDULE B.—Concluded.**

**REDUCTION OF SCHEDULE "RAILWAY ACCOUNTS (OLD)" AS FOLLOWS**

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grand Trunk Railway Debenture Account</td>
<td>$15,142,633 34</td>
</tr>
<tr>
<td>Grand Trunk Railway Interest Account</td>
<td>$10,457,458 01</td>
</tr>
<tr>
<td>Grand Trunk Railway Special Interest Account</td>
<td>$ 7,302 18</td>
</tr>
<tr>
<td><strong>Total reduction</strong></td>
<td><strong>$25,607,393 53</strong></td>
</tr>
</tbody>
</table>

**ADJUSTMENT IN PUBLIC ACCOUNTS—**

- **Credit.** Railway Accounts (old) ........................................... $25,607,393 53
- **Charge.** Consolidated Fund of Canada .......... 25,607,393 53

**RECAPITULATION OF CHANGES IN PUBLIC ACCOUNTS**

<table>
<thead>
<tr>
<th>Credit</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Railway Accounts (old)</td>
<td>$25,607,393 53</td>
</tr>
<tr>
<td>Railway Accounts (loans, non-active)</td>
<td>655,527,455 83</td>
</tr>
<tr>
<td>Investment in Canadian Government Railways</td>
<td>589,708 38</td>
</tr>
<tr>
<td>C.G.R. Stores and Open Accounts</td>
<td>15,748,921 60</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$697,473,479 34</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charge</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian National Securities Trust Stock Account</td>
<td>$270,037,437 88</td>
</tr>
<tr>
<td>Canadian National Stock Account</td>
<td>18,000,000 00</td>
</tr>
<tr>
<td>Investment in Hudson Bay Railway</td>
<td>457,526 76</td>
</tr>
<tr>
<td>Canadian Government Railways Working Capital</td>
<td>10,771,980 54</td>
</tr>
<tr>
<td>Consolidated Fund of Canada</td>
<td>392,206,534 16</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$697,473,479 34</strong></td>
</tr>
</tbody>
</table>

1937, c. 22, Sch. B.

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**EDMOND CLOUTIER, C.M.G., O.A., D.S.P.**
**QUEEN'S PRINTER AND CONTROLLER OF STATIONERY**
**OTTAWA, 1952**
CHAPTER 42.

An Act to Establish the Canadian Overseas Telecommunication Corporation.

SHORT TITLE.

1. This Act may be cited as the Canadian Overseas Telecommunication Corporation Act. 1949 (2nd Sess.), c. 10, s. 1.

INTERPRETATION.

2. In this Act

(a) "Board" means the directors of the Corporation;

(b) "cablehead" means the shore end of a submarine cable together with the building in which it is housed;

(c) "Corporation" means the Canadian Overseas Telecommunication Corporation established by this Act;

(d) "Court" means the Exchequer Court of Canada;

(e) "director" means a director of the Corporation;

(f) "external telecommunication services" means the telecommunication services between Canada and any place outside of Canada and between Newfoundland and any other part of Canada;

(g) "Minister" means the Minister of Transport or such other Minister as the Governor in Council may from time to time designate;

(h) "public communications" means any telecommunication that is available to the public;

(i) "registrar of deeds" includes a registrar of land titles or other officer with whom the title to land is registered; and

(j) "telecommunication" means any transmission, emission or reception of signs, signals, writing, images or sounds or intelligence of any nature by wire, radio, visual or other electromagnetic system. 1949 (2nd Sess.), c. 10, s. 2.

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Chap. 42. Telecommunication Corporation.

CORPORATION ESTABLISHED.

3. (1) There is hereby established a body corporate for the purposes set forth in this Act to be called the Canadian Overseas Telecommunication Corporation.

(2) The Corporation shall consist of those persons who from time to time comprise the Board.

(3) The Board shall consist of a director who shall be the President and General Manager and four other directors.

(4) The Board may delegate to the President and General Manager or to any director, officer, agent or employee of the Corporation authority to act in the conduct of the business of the Corporation in all matters that are not by this Act or by the by-laws of the Corporation specifically reserved to be done by the Board.

(5) When a director by reason of any temporary incapacity is unable at any time to perform the duties of his office, the Governor in Council may appoint a temporary substitute director upon such terms and conditions as the Governor in Council may prescribe.

(6) A vacancy in the Board of Directors does not impair the right of the remaining directors to act.

(7) Before any director enters upon the execution of his duties, he shall take and subscribe before the Clerk of the Privy Council an oath, that shall be filed in the office of the said Clerk, in the following form:

I ............................................
swear that I will faithfully and honestly fulfil the duties that devolve upon me as a director of the Canadian Overseas Telecommunication Corporation. So help me God.

(8) Subject to the approval of the Governor in Council, the Board may make by-laws respecting the calling of meetings of the Board, the quorum and the conduct of business thereat, the duties and conduct of directors, officers, employees and agents of the Corporation and generally as to the conduct of the affairs of the Corporation.

(9) The Corporation shall comply with any directions from time to time given to it by the Governor in Council or the Minister with respect to the exercise of its powers.

(10) The head office of the Corporation shall be in the City of Ottawa in the Province of Ontario or in such other place as the directors may select, but meetings of the directors may be held at such other places as the directors may decide. 1949 (2nd Sess.), c. 10, s. 3.

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4. (1) The Governor in Council shall appoint the President and General Manager and a Vice-President and shall fix their salaries.

(2) The President and General Manager and the Vice-President hold office during good behaviour for a term of seven years but are removable by the Governor in Council for permanent incapacity or for other cause.

(3) The President and General Manager and the Vice-President may, on the expiration of their term of office, be re-appointed. 1949 (2nd Sess.), c. 10, s. 4.

5. (1) In addition to the director who shall be the President and General Manager, the Governor in Council shall appoint four other directors to hold office during the following terms:

(a) one director to hold office for one year after the date of his appointment;
(b) one director to hold office for two years after the date of his appointment; and
(c) two directors to hold office for three years after the date of their appointment;

and the Governor in Council shall, on the expiration of the terms of office of the directors so appointed and at intervals of three years thereafter, appoint a corresponding number of directors to hold office for a term of three years.

(2) A director appointed under this section is removable from office by the Governor in Council for permanent incapacity or for other cause.

(3) Where the office of a director becomes vacant during the term of the director appointed thereto, the Governor in Council may appoint a director for the remainder of the said term.

(4) A director appointed under this section may, on the expiration of his term of office, be re-appointed.

(5) The directors appointed under this section are entitled to receive for attendance at directors' meetings and executive committee meetings such fees as may be fixed by the by-laws of the Corporation. 1949 (2nd Sess.), c. 10, s. 5.

POWERS AND PURPOSES.

6. The Corporation is established for the following purposes:

(a) to establish, maintain and operate in Canada and elsewhere external telecommunication services for the conduct of public communications;

(b) R.S., 1952.

109\frac{1}{2} 1719
(b) to carry on the business of public communications by cable, radiotelegraph, radiotelephone or any other means of telecommunication between Canada and any other place and between Newfoundland and any other part of Canada;

(c) to make use of all developments in cable and radio transmission or reception for external telecommunication purposes as related to public communication services;

(d) to conduct investigations and researches with the object of improving the efficiency of telecommunication services generally; and

(e) to co-ordinate Canada's external telecommunication services with the telecommunication services of other parts of the British Commonwealth of Nations. 1949 (2nd Sess.), c. 10, s. 6.

7. (1) The Corporation 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.

(2) For the purposes of this Act, subject to section 8, the Corporation may in its own name enter into contracts and acquire or hold real and personal property or any interest therein.

(3) All property acquired or held by the Corporation is the property of Her Majesty and title thereto may be vested in the name of Her Majesty or in the name of the Corporation.

(4) Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Corporation 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 Corporation, in the name of the Corporation in any court that would have jurisdiction if the Corporation were not an agent of Her Majesty. 1949 (2nd Sess.), c. 10, s. 7; 1950, c. 51, s. 17.

8. (1) Subject to subsection (2), the Corporation may do such things as it deems expedient for or conducive to the attainment of the purposes set forth in section 6, and may carry on its business in Canada and outside of Canada and, without restricting the generality of the foregoing, the Corporation may

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Telecommunication Corporation. Chap. 42.

(a) with the approval of the Governor in Council, acquire any or all property and equipment in Canada of Canadian Marconi Company and of Cable and Wireless Limited used in connection with external telecommunication services, except cableheads and other property specified by the Minister as not required for the purposes of the Corporation;

(b) buy, sell, lease, contract, acquire, hold and dispose of real and personal property of every description; and

(c) enter into agreements and arrangements with any government, corporation, board, person or other body operating communication services for the interchange of messages, pooling of interests, division of tolls and revenues, sharing of expenses and generally in furtherance of the business of the Corporation.

(2) Unless the approval of the Governor in Council is first obtained, the Corporation shall not

(a) enter into an agreement involving any expenditure in excess of fifty thousand dollars;

(b) enter into for a period exceeding three years any agreement or lease that involves an expenditure in any year of more than five thousand dollars; or

(c) acquire any real or personal property, the cost of acquisition of which exceeds the sum of fifty thousand dollars, or in any manner dispose of any such property having an original or book value exceeding the sum of five thousand dollars. 1949 (2nd Sess.), c. 10, s. 8.

STAFF.

(1) The Corporation may, notwithstanding the Civil Service Act or any other statute or law, employ such officers or servants as it deems necessary to carry out this Act and may determine their conditions of employment and their remuneration, which shall be paid by the Corporation.

(2) The Civil Service Superannuation Act, notwithstanding anything contained therein, is not applicable to directors, officers and servants appointed or employed under this Act, but the Corporation may by by-law, with the approval of the Governor in Council, establish and support a pension fund or make other pension or superannuation arrangements for the benefit of directors, officers, and servants appointed or employed under this Act and their dependants.

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(3) Notwithstanding subsection (2) or any other statute or law, a person who, immediately prior to his appointment or employment under or pursuant to this Act, was a contributor under the Civil Service Superannuation Act shall continue to be a contributor under the said Civil Service Superannuation Act; and, for the purposes of the said Civil Service Superannuation Act, his service under this Act shall be counted as service in the civil service and he, his widow, children or other dependants, if any, or his legal representatives, may be granted the respective allowances or gratuities provided by the said Civil Service Superannuation Act.

(4) Where a person, who immediately prior to his appointment or employment under or pursuant to this Act was a contributor under the Civil Service Superannuation Act, is retired from his position under this Act, he may be assigned to a position in the civil service for which he is qualified or he may be granted the same benefits under the Civil Service Superannuation Act as if his office or position had been abolished. 1949 (2nd Sess.), c. 10, s. 9.

ACQUISITION OF PROPERTY.

10. (1) For the purposes of this Act and with the approval of the Governor in Council, the Corporation may, by notice published in the Canada Gazette, take or acquire any real or personal property of Canadian Marconi Company or of Cable and Wireless Limited and, upon the publication of the notice, the property therein described shall become the absolute property of and be vested in Her Majesty for the purposes of the Corporation free from all claims and encumbrances.

(2) The rights and interests of every person in property taken under subsection (1) shall, at the time of the publication of the notice, be converted into claims for compensation which may be paid by the Corporation out of the funds of the Corporation.

(3) The Corporation may, subject to the approval of the Minister, enter into an agreement with any person with respect to payment of claims for compensation and, if no such agreement is entered into, any claim against the Corporation for compensation may be heard and determined in the Exchequer Court of Canada in accordance with the rules and practice of the Court and in accordance with sections 46 to 49 of the Exchequer Court Act and section 32 of the Expropriation Act.
(4) Where any real property or interest in land is taken or acquired under subsection (1), the Corporation may, for the purpose of registration, deposit a copy of the notice published in the Canada Gazette and a plan and description of the land taken or acquired, signed by the President and General Manager or by the Vice-President of the Corporation, in the office of the registrar of deeds for the county or registration division in which the land is situated and the land shall thereupon be registered in the name of Her Majesty as the owner thereof or of the interest therein, as the case may be, free from all encumbrances. 1949 (2nd Sess.), c. 10, s. 10.

11. (1) Where any property is taken or acquired under section 10, the person from whom the property is taken or acquired and every person in whose possession or custody or under whose control the property may be shall deliver up the property in accordance with the terms of the notice.

(2) A person who violates this section is guilty of an offence and is liable on summary conviction to a fine not exceeding five hundred dollars. 1949 (2nd Sess.), c. 10, s. 11.

12. Where any property that is being maintained or operated for the purpose of an external telecommunication service is taken or acquired by the Corporation under this Act, any licence, permission, agreement or approval howsoever granted, made or given in pursuance of which such telecommunication service is established, maintained or operated shall cease to have any force or effect unless the Minister otherwise directs. 1949 (2nd Sess.), c. 10, s. 12.

13. (1) With the prior approval of the Governor in Council, the Corporation may, without the consent of the owner, take or acquire lands for the purposes of this Act and, except as otherwise provided in this section, all the provisions of the Expropriation Act are, mutatis mutandis, applicable to the taking, acquisition or abandonment of lands by the Corporation under this section.

(2) For the purposes of section 9 of the Expropriation Act the plan and description may be signed by the President and General Manager of the Corporation or by the Vice-President of the Corporation or by a Dominion land surveyor.

(3) The Corporation shall pay compensation for lands taken or acquired under this section or for damage to lands injuriously

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injuriously affected by the construction of works erected by it and all claims against the Corporation for such compensation may be heard and determined in the Exchequer Court of Canada in accordance with sections 46 to 49 of the Exchequer Court Act.

(4) The Corporation shall pay out of the funds administered by it the compensation agreed upon or adjudged by the Court to be payable.

(5) In this section the expression “take or acquire lands” includes enter upon, take possession of, use and take or acquire lands for a limited time or otherwise or for a limited estate or interest. 1949 (2nd Sess.), c. 10, s. 13.

FINANCING.

14. (1) At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may, from time to time, pay

(a) to the Corporation out of the unappropriated moneys in the Consolidated Revenue Fund amounts not exceeding in the aggregate four and one-half million dollars, and

(b) in addition to the payments referred to in paragraph (a), moneys appropriated by Parliament for the capital purposes of the Corporation.

(2) The moneys paid to the Corporation under this section shall constitute the capital of the Corporation.

(3) Interest on the moneys paid to the Corporation under this section shall be paid by the Corporation to the Receiver General of Canada at such times and at such rates as may, from time to time, be fixed by the Governor in Council. 1949 (2nd Sess.), c. 10, s. 14.

15. (1) At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may, from time to time, lend moneys to the Corporation for temporary purposes out of the unappropriated moneys in the Consolidated Revenue Fund.

(2) The aggregate of loans outstanding made under this section shall not at any time exceed one hundred thousand dollars.

(3) A loan made under this section is subject to such terms and conditions as the Governor in Council may approve.
approve but is repayable within a period not exceeding
twelve months from the day on which the loan was made.
1949 (2nd Sess.), c. 10, s. 15.

16. The Corporation shall execute and deliver to the
Minister of Finance, in such form as he may approve,
certificates evidencing payments or loans made to it by him
under this Act and the terms and conditions under which
such payments or loans were made. 1949 (2nd Sess.), c. 10,
s. 16.

17. The Corporation may invest any moneys held by it,
that are temporarily in excess of current requirements in
bonds of, or guaranteed by, the Government of Canada.
1949 (2nd Sess.), c. 10, s. 17.

18. Notwithstanding the other provisions of this Act the
Corporation shall, if the Minister so directs, pay to the
Receiver General of Canada any part of the moneys admin-
istered by the Corporation that the Minister, after consul-
tation with the Minister of Finance, considers to be in
excess of the amount required by the Corporation for the
purposes of this Act. 1949 (2nd Sess.), c. 10, s. 18.

19. (1) Where in any year the Corporation realizes a profit from its operations under this Act, the Corporation shall pay an amount equal to the profit to the Receiver General of Canada.

(2) Where in any year the Corporation suffers a loss from its operations under this Act, an amount equal to the loss shall be paid to the Corporation from moneys appropriated by Parliament for that purpose. 1949 (2nd Sess.), c. 10, s. 19.

GENERAL.

20. Where, pursuant to this Act, title to real or im-
movable property becomes vested in the name of the
Corporation or Her Majesty, the Corporation may pay to
a municipal or other taxing authority an amount equivalent
to the taxes that might be levied with respect to such
property of the Corporation or Her Majesty by the taxing
authority if the property were not so vested, and the
Corporation may enter into such agreements as may be
necessary to give effect to the provisions of this section.
1949 (2nd Sess.), c. 10, s. 20.

21. The Corporation shall establish and maintain an accounting system satisfactory to the Minister of Finance and R.S., 1952.
and shall, whenever required by the Minister of Finance or by the Minister, render detailed accounts of its receipts and expenditures for such period or to such day as either the Minister of Finance or the Minister may designate, and all books or records of accounts, bank books and papers of the Corporation shall at all times be open to the inspection of the Minister of Finance or the Minister or such person as either of them may designate. 1949 (2nd Sess.), c. 10, s. 21.

22. The accounts of the Corporation shall be audited by the Auditor General and his report shall be included in the annual report of the Corporation. 1949 (2nd Sess.), c. 10, s. 22.

23. (1) The Corporation shall, as soon as possible, but within three months after the termination of each fiscal year, submit an annual report to the Minister in such form as he may prescribe, and the Minister shall lay the said report before Parliament within fifteen days or, if Parliament is not then in session, within fifteen days after the commencement of the next ensuing session.

(2) The Corporation shall, in addition to making an annual report under subsection (1), make to the Minister such other reports of its affairs and operations or of any particular transaction or part of its business as the Minister may require.

(3) An annual capital budget and an annual operating budget of the Corporation shall be submitted by the Board to the Minister for his consideration and approval and thereafter shall be submitted to Parliament. 1949 (2nd Sess.), c. 10, s. 23.

24. The Corporation is subject to the Radio Act, and is deemed to be a company within the meaning of Part III of the Telegraphs Act. 1949 (2nd Sess.), c. 10, s. 24.
CHAPTER 43.
An Act to encourage the Construction and Conversion of Vessels in Canada.

SHORT TITLE.

1. This Act may be cited as the Canadian Vessel Construction Assistance Act. 1949 (2nd Sess.), c. 11, s. 1.

INTERPRETATION.

2. In this Act
(a) "capital cost" means capital cost as determined by the Canadian Maritime Commission;
(b) "conversion cost" means the cost of a conversion or major alteration as determined by the Canadian Maritime Commission;
(c) "conversion or major alteration" means a conversion or major alteration made in Canada by a taxpayer in accordance with plans approved in writing by the Canadian Maritime Commission for the purposes of this Act;
(d) "vessel" means a vessel as defined in the Canada Shipping Act; and
(e) other words and expressions have the same meaning as in the Income Tax Act. 1949 (2nd Sess.), c. 11, s. 2.

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 as aforesaid as he may designate within one year after the 1st day of March following the taxation year in which the vessel was constructed; and thereafter in the same manner in respect of the balance of the capital cost of the vessel.

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Vessel Construction Assistance.

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).

(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).

(3) For the purposes of the Income Tax Act

(a) a vessel in respect of which an allowance has been made under subsection (1) shall be deemed to be a prescribed class within the meaning of section 20 of that Act; and

(b) a vessel in respect of which an allowance has been made under subsection (2) shall, to the extent of the conversion cost, be deemed to be a prescribed class within the meaning of section 20 of that Act; and

(c) an allowance under this section shall be deemed to have been made under paragraph (a) of subsection (1) of section 11 of that Act. 1949 (2nd Sess.), c. 11, s. 3.

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.

R.S., 1952.
(2) Where a vessel in respect of which an allowance has been made under subsection (2) of section 3 is disposed of, the portion of the proceeds of disposition that is attributable to the conversion cost shall be determined by the Canadian Maritime Commission. 1949 (2nd Sess.), c. 11, s. 4.

5. Except as modified by this Act all the provisions of the Income Tax Act and the regulations thereunder apply to a taxpayer to whom this Act applies. 1949 (2nd Sess.), c. 11, s. 5.

6. The Governor in Council may exclude any class of vessel from the operation of this Act. 1949 (2nd Sess.), c. 11, s. 6.

7. Notwithstanding paragraph (e) of subsection (1) of section 12 of the Income Tax Act a taxpayer may, in computing his income for a taxation year for the purposes of that Act, deduct such amount as the Governor in Council may by regulation allow as a reserve for expenses to be incurred by reason of quadrennial or other special surveys required under the Canada Shipping Act, or the regulations thereunder, or under the rules of any society or association for the classification and registry of shipping approved by the Minister of Transport for the purposes of the Canada Shipping Act. 1949 (2nd Sess.), c. 11, s. 7.
CHAPTER 44.

An Act to provide for the Constitution and Powers of the Canadian Wheat Board.

SHORT TITLE.

1. This Act may be cited as the Canadian Wheat Board Act. 1935, c. 53, s. 1.

INTERPRETATION.

2. (1) In this Act,
   (a) "actual producer" means a producer actually engaged in the production of grain;
   (b) "Board" means The Canadian Wheat Board established under this Act;
   (c) "designated area" means that area comprised by the Provinces of Manitoba, Saskatchewan and Alberta, and those parts of the Province of British Columbia known as the Peace River District and the Creston-Wynndel Areas, and such other parts of the Province of British Columbia and such parts of the Province of Ontario lying in the Western Division as the Board may from time to time designate;
   (d) "elevator" means a grain elevator, warehouse or mill that has been declared by the Parliament of Canada to be a work for the general advantage of Canada;
   (e) "grain" includes wheat, oats, barley, rye and flaxseed;
   (f) "Minister" means the Minister of Trade and Commerce;
   (g) "order" means any order of the Board made under this Act and includes "instructions to the trade" issued by the Board;
   (h) "permit book" means a Canadian Wheat Board delivery permit issued pursuant to this Act by the Board for a crop year;
   
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(i) R.S., 1952.
(i) "producer" includes, as well as an actual producer, any person entitled, as landlord, vendor or mortgagee, to the grain grown by an actual producer or to any share therein;

(j) "quota" means the quantity of grain authorized to be delivered from grain produced on land described in a permit book as fixed from time to time by the Board, whether expressed as a quantity that may be delivered from a specified number of acres or otherwise;

(k) "regulation" means a regulation made by the Governor in Council under this Act; and

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

(2) Unless it is otherwise provided in this Act, words and expressions used in this Act have the same meaning as in the Canada Grain Act, except that where in any definition of any such word or expression contained in the said Act the word "elevator" is used, it has the meaning given to it under subsection (1).

(3) The Board may, by order, designate parts of the Province of British Columbia, other than the Peace River District and the Creston-Wynndel Areas and parts of the Province of Ontario lying in the Western Division that are included in the designated area for the purposes of this Act.

(4) The Governor in Council may, by regulation, designate substances produced by processing or manufacturing wheat, either alone or together with any other material or substance, as wheat products for the purposes of this Act. 1947, c. 15, s. 1.

PART I.

1940, c. 25, s. 12.

THE CANADIAN WHEAT BOARD.

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

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

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

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

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

(6) The headquarters of the Board shall be at the City of Winnipeg in the Province of Manitoba. 1935, c. 53, s. 3; 1950, c. 31, s. 1.

4. (1) The Board is a body corporate having capacity to contract and to sue and be sued in the name of the Board.

(2) The Board is, for all purposes, an agent of Her Majesty in right of Canada, and its powers under this Act may be exercised by it only as an agent of Her Majesty in the said right.

(3) Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Board 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 Board, in the name of the Board in any court that would have jurisdiction if the Board were not an agent of Her Majesty.

(4) The Board is incorporated with the object of marketing in an orderly manner, in interprovincial and export trade, grain grown in Canada, and possesses the following powers:

(a) to buy, take delivery of, store, transfer, sell, ship or otherwise dispose of grain;

(b) to enter into contracts or agreements for the purchase, sale, handling, storage, transportation, disposition or insurance of grain;

(c) to enter into ordinary commercial banking arrangements on its own credit and to borrow money on the security of grain held by it;

(d) to acquire, hold and dispose of real and personal property, but the Board shall not acquire or dispose of any real property without the approval of the Governor in Council;

(e) notwithstanding anything contained in the Civil Service Act, to employ such technical, professional or other officers, clerks or employees as may be necessary for the conduct of its business;

(f) R.S., 1952.
(f) to establish branches or employ agents in Canada or elsewhere;

(g) to establish, utilize and employ such marketing agencies or facilities as it deems necessary for the purpose of its operations under this Act;

(h) to operate elevators, either directly or by means of agents, and subject to the provisions of the Canada Grain Act, to pay such agents' commissions, storage and other charges, remuneration or compensation as may be agreed upon with the approval of the Board of Grain Commissioners;

(i) to authorize any officer or employee of the Board or any other person to act on behalf of the Board in the conduct of its operations under this Act;

(j) to act as agent for or on behalf of any Minister or agent of Her Majesty in right of Canada in respect of any operations that it may be directed to carry out by the Governor in Council; and

(k) generally to do all such acts and things as may be necessary or incidental to carrying on its operations under this Act. 1935, c. 53, s. 4; 1947, c. 15, s. 2; 1950, c. 51, s. 4.

5. (1) Subject to regulations, the Board shall sell and dispose of grain acquired by it pursuant to its operations under this Act for such prices as it considers reasonable with the object of promoting the sale of grain produced in Canada in world markets.

(2) Profits, if any, realized by the Board from its operations in wheat under this Act during any crop year, other than from its operations under Part III, with respect to the disposition of which no provision is made elsewhere in this Act, shall be paid to the Receiver General for the Consolidated Revenue Fund of Canada.

(3) Losses, if any, sustained by the Board

(a) from its operations under Part III in relation to any pool period fixed thereunder, during such pool period, or

(b) from its other operations under this Act during any crop year, for which no provision is made in any other Part, shall be paid out of moneys provided by Parliament. 1947, c. 15, s. 3.

6. (1) Subject to the provisions of this section, the Board may, if it deems it advisable for the purpose of its operations, invest any moneys in its possession or control, whether
whether arising from the sale of grain or otherwise, in securities of the Government of Canada maturing at appropriate times and may sell any securities so acquired by it and reinvest the proceeds thereof or any part thereof in a like manner from time to time.

(2) Investment transactions under the provisions of this section shall be made only on the authorization of an Investment Committee of three members consisting of

(a) one member nominated by the Minister of Finance,

(b) the Governor of the Bank of Canada, or, in the event of his absence or incapacity, the Deputy Governor or the Acting Governor for the time being, and

(c) one member nominated by the Board.

(3) The Board shall at the time of realization use every profit realized by it on the sale of a security acquired by it under this section in payment of expenses incurred by the Board in its operations.

(4) Every loss sustained by the Board on the sale of a security acquired under this section shall for all purposes be deemed to be an expense incurred by the Board in the course of its operations at the time of the sale of the security.

(5) The Board shall make all purchases and sales of securities authorized by this section through the agency of the Bank of Canada. 1947, c. 15, s. 3.

7. (1) The Board shall

(a) keep proper books and accounts of its operations under this Act, showing such particulars therein as may be requisite for proper accounting in accordance with established accounting practice;

(b) with the approval of the Governor in Council, appoint a responsible firm of chartered accountants for the purpose of auditing accounts and records and certifying reports of the Board;

(c) report in writing to the Minister as soon as possible after the end of each month, as at the close of business on the last day of the said month, its purchases and sales of all grain during the month and the quantities of grain then held by it, the contracts to take delivery of grain to which it is then a party, all securities then held by it and the financial result of the Board's operations as at the end of the said month, which report shall be certified by the auditors of the Board;

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(d) make such reports and furnish such information as the Minister may from time to time require; and
(e) in each year, on or before the 31st day of March or such other date in place thereof as the Governor in Council may fix, report to the Minister in writing, as at the close of business on the last day of the preceding crop year, its purchases and sales of all grain during the said crop year, the quantities of grain then owned by it, the contracts to take delivery of grain to which it is then a party, all securities then held by it and the financial result of the Board’s operations as at the end of the said crop year and such further information as the Minister may require, which report shall be certified by the auditors of the Board.

(2) The Minister shall lay a copy of each report of the Board made under paragraph (e) of subsection (1) before Parliament within fifteen days after the receipt thereof by him if Parliament is then sitting, or if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session. 1947, c. 15, s. 3.

8. (1) The Board may, with the approval of the Governor in Council, establish a pension fund for the members of the Board and the officers, clerks and employees employed by the Board under this Act and their dependants, and may contribute to it out of funds of the Board.

(2) Contributions to the pension fund made by the Board, pursuant to subsection (1), shall be deemed to be expenses incurred in connection with the operations of the Board. 1948, c. 4, s. 1.

9. (1) The Governor in Council may appoint during pleasure an Advisory Committee to assist the Board, which committee shall consist of not more than eleven members of whom six shall represent wheat producers.

(2) The members of the Advisory Committee shall not receive any salary but shall be paid their necessary travelling and living expenses and an honorarium of ten dollars per day for each day of absence from their homes while travelling to, attending and returning from the meetings of such Committee.

(3) The Board may call meetings of the Advisory Committee to be held at such time and place as the Board may decide.

(4) The Minister may call meetings of the Advisory Committee to be held at such time and place as he may determine.

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(5) The Advisory Committee, as soon as convenient after every meeting, shall report the proceedings thereof to the Minister and to the Board. 1935, c. 53, s. 6; 1940, c. 25, s. 2.

10. (1) The Governor in Council may by order not inconsistent with the provisions of this Act, direct the Board as to the manner in which any of its operations, powers and duties under this Act shall be conducted, exercised or performed.

(2) Except as directed by the Governor in Council, the Board shall not buy grain, other than wheat. 1947, c. 15, s. 4.

11. The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to guarantee on such terms and conditions as the Governor in Council may approve, repayment of advances made to the Board, and interest thereon, on the security of grain held by the Board or otherwise, by any Bank incorporated under the Bank Act for the purpose of carrying on its operations under this Act, or to make loans or advances to the Board on such terms and conditions as may be agreed upon. 1947, c. 15, s. 4.

12. (1) Except as otherwise provided herein, every elevator shall be operated for and on behalf of the Board and no person other than an agent of the Board shall operate any elevator, unless such elevator has been excepted by order of the Board from the operation of this Act, and any elevator not excepted from the operation of this Act, operated otherwise than for the Board or by an agent of the Board, shall be deemed to be operated in contravention of this Act.

(2) The Board may from time to time rescind or vary any order made under this section.

(3) In any civil or criminal proceedings undertaken to enforce the provisions of this Act, a certificate given by the duly authorized officer of the Board that an elevator is being operated otherwise than by the Board or an agent of the Board shall be prima facie evidence that the elevator is being operated otherwise than by the Board or an agent of the Board. 1935, c. 53, s. 9.

13. No railway company or other person engaged in transportation shall receive or deliver any wheat from or to any elevator after notice has been given to it by the Board that such elevator is being operated in contravention of this Act. 1935, c. 53, s. 10.

No certificate as to grade or weight shall be given by any inspecting officer under the Canada Grain Act in respect of wheat stored in any elevator, after notice has been given by the Board that such elevator is being operated in contravention of this Act. 1935, c. 53, s. 11.

PART II.

CONTROL OF ELEVATORS AND RAILWAYS.

Application.

15. Subject to section 22, in this Part “grain” means grain produced in the designated area and “producer” means a producer in respect of such grain. 1947, c. 15, s. 5.

16. (1) Notwithstanding anything in the Canada Grain Act, except with the permission of the Board, no person shall deliver grain to an elevator, and no manager or operator thereof shall receive delivery of grain unless

(a) the person delivering the grain is the actual producer of, or is entitled as a producer to the grain;

(b) at the time of delivery the person delivering the grain produces to the manager or operator a permit book under which he is entitled to deliver the grain in the crop year in which delivery is made;

(c) the grain was produced in the crop year in which delivery is made on the lands described in the permit book or in any other crop year on any lands whatsoever;

(d) the grain is delivered at the delivery point named in the permit book; and

(e) the quantity of grain delivered, whether sold, or delivered for storage, together with all grain of the same kind previously delivered under the permit book during the crop year in which delivery is made, does not exceed the quota established by the Board for such delivery point for grain of the kind delivered at the time it is delivered.

(2) Where grain is delivered by a producer to an elevator, the manager or operator thereof shall, immediately upon completion of the delivery of the grain, truly and correctly record and enter the net weight in bushels after dockage, of the grain so delivered in the permit book under which delivery is made and shall initial the entry in the permit book. 1947, c. 15, s. 5.
17. Except with the permission of the Board, no person shall load into a railway car, grain that has not previously been delivered under a permit book, and where, with such permission, grain that has not been so delivered is loaded by a producer into a railway car, unless it is specifically otherwise provided in such permission,

(a) no agent or employee of the railway company shall issue a bill of lading in respect of the grain so delivered unless the delivery is made in accordance with subsection (1) of section 16, which applies in respect of such delivery, and for such purpose an agent or employee of the railway company shall be deemed to be the operator of an elevator; and

(b) the producer shall send the permit book under which the grain is delivered, together with the bill of lading under which the grain is shipped, to the person with whom he has arranged or is arranging for delivery and sale of the grain and for payment in respect thereof, and the net weight in bushels, after dockage, of the grain so delivered, shall forthwith be recorded and entered and such entry shall be initialled in the said permit book, by or on behalf of such person. 1947, c. 15, s. 5.

**Permit Books.**

18. (1) Subject to the provisions of this Act, a producer may require the Board to issue a permit book authorizing delivery of grain produced on the land comprising the farm of the producer.

(2) The actual producer of grain on any land has the prior right to possession of the permit book in which such land is described but shall make the permit book available to any other producer entitled to deliver grain thereunder on the request of such producer.

(3) Not more than one permit book shall be issued in respect of land comprising any farm or group of farms operated as a unit.

(4) No permit book shall be issued to any person other than a producer. 1947, c. 15, s. 5.

19. (1) Subject to subsection (2), where two or more producers are entitled to grain produced on any farm in any crop year, no such producer may deliver in that crop year under the permit book for the farm a proportion of the quota of grain that may from time to time be delivered thereunder greater than the proportion that his share of the said grain is of the whole amount thereof.
(2) Where a producer is a mortgagor or a purchaser under an agreement for sale of lands comprising a farm and controls the farming operations thereon, he is entitled to deliver out of his share of the grain produced thereon, in priority to any other producer in respect of the said farm, such amount of grain as may be prescribed by order of the Board. 1947, c. 15, s. 5.

Administration.

20. The Board may, notwithstanding anything in the Canada Grain Act, but subject to directions, if any, contained in any order of the Governor in Council, by order,

(a) prescribe the forms of and manner of completing applications for permit books, permit books and such other forms as may be necessary for the administration of this Act;

(b) prescribe the manner in which applications for permit books shall be made and permit books shall be issued;

(c) prescribe the manner in which deliveries of grain under a permit book shall be recorded in the permit book or any other entry may be made in such permit book;

(d) prescribe a place on a railway as the delivery point at which grain may be delivered under a permit book;

(e) determine whether, for the purposes of this Act, two or more farms are operated as a unit;

(f) fix, from time to time, quotas of each kind of grain that may be delivered by producers to elevators or railway cars, within any period or periods, either generally or in specified areas or at specified delivery points or otherwise;

(g) notwithstanding anything in this Part, prohibit the delivery into or receipt by an elevator of, any kind of grain, or any grade or quality thereof, either generally or otherwise;

(h) exclude any kind of grain, or any grade or quality thereof, from the provisions of this Part, in whole or in part, either generally or for any specified period or otherwise;

(i) require any kind of grain, or any grade or quality thereof, in any elevator to be delivered into railway cars or lake vessels;

(j) prohibit the delivery of any kind of grain or of any grade or quality thereof out of any elevator into railway cars or lake vessels;

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(k) provide for the allocation of railway cars available for the shipment of grain at any delivery point, other than cars placed pursuant to a car order book, to any elevator, loading platform or person at such delivery point; and

(l) require any person engaged in the business of delivering, receiving, storing, transporting or handling grain, to make returns to the Board of information relating thereto or as to any facilities therefor, owned, possessed or controlled by him. 1947, c. 15, s. 5.

21. (1) The Governor in Council may, from time to time, empower the Board to make inquiries and investigations to ascertain the availability of delivery and transportation facilities, supplies of grain and all matters connected with the interprovincial or export marketing of grain, and for such purpose empower the Board and the several members thereof to exercise the powers of Commissioners or a Commissioner, respectively, under Part I of the Inquiries Act.

(2) The Governor in Council may, by regulation, provide that persons other than producers who have become entitled to grain, notwithstanding anything contained in this Part, deliver grain to an elevator or railway car and the terms and conditions upon which the said grain may be so delivered. 1947, c. 15, s. 5.

22. The Governor in Council may, by regulation, apply the provisions of this Part in respect of grain produced in any area in Canada outside the designated area specified in the regulation and to producers in respect of such grain and thereafter, until such regulation is revoked, in this Part "grain" means grain produced in the designated area "Grain," and in the area so specified and "producer" means a pro-"Producer." ducer in respect of such grain. 1947, c. 15, s. 5.

23. The provisions of this Part shall be deemed to be repealed on and after the 1st day of August, 1953. 1950, c. 31, s. 2.

PART III.
INTERPROVINCIAL AND EXPORT MARKETING OF WHEAT
BY BOARD.

24. Subject to section 31, in this Part "pool period" "Pool period" means defined.

(a) each crop year subsequent to the 31st day of July, 1950, and prior to the 1st day of August, 1953; and

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(b) thereafter, such period or periods as Parliament may fix for such purpose. 1947, c. 15, s. 5; 1951, c. 3, s. 1.

25. (1) The Board shall undertake the marketing of wheat produced in the designated area in interprovincial and export trade and for such purpose shall

(a) buy all wheat produced in the designated area, offered by a producer for sale and delivery to the Board at an elevator or in a railway car in accordance with the provisions of this Act and the regulations and the orders of the Board;

(b) pay to producers selling and delivering wheat produced in the designated area to the Board, at the time of delivery or at any time thereafter as may be agreed upon, a sum certain per bushel basis in store Fort William/Port Arthur or Vancouver to be fixed from time to time by regulation of the Governor in Council in respect of wheat of the grade No. 1 Manitoba Northern and by the Board, with the approval of the Governor in Council, in respect of each other grade thereof; but such sum certain shall, in the case of grades other than No. 1 Manitoba Northern be such sum certain as in the opinion of the Board, with the approval of the Governor in Council, from time to time, brings the sum certain for each such grade into proper price relationship with the said sum certain for the grade No. 1 Manitoba Northern; and where, pursuant to this paragraph, the sum certain payable to producers in respect of wheat of any grade is increased during a pool period, the Board shall pay to any person the amount of such increase in respect of each bushel of wheat of that grade produced in the designated area and sold and delivered by him as a producer to the Board during that pool period prior to the day on which such increase becomes effective; and

(c) issue to a producer, who sells and delivers wheat produced in the designated area to the Board, a certificate indicating the number of bushels purchased and delivered and the grade thereof, which certificates entitle the producer named therein to share in the equitable distribution of the surplus, if any, arising from the operations of the Board with regard to the wheat produced in the designated area sold and delivered to the Board during the same pool period.

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(2) The Board shall, if directed by regulation, pay to each producer at the time of delivery of wheat to the Board, in addition to any other payment authorized by this section, a sum per bushel on account of storage of the said wheat on the producer's farm, for such period of storage as the Board in its sole discretion shall fix for the purposes of such storage payment, which sum, however, shall equal the amount payable for storage in a country elevator for the same period according to the country elevator tariff rate filed with the Board of Grain Commissioners. 1947, c. 15, s. 5; 1950, c. 31, s. 4; 1951, c. 3, s. 2.

26. (1) As soon as the Board receives payment in full for all wheat produced in the designated area sold and delivered to it by producers during any pool period, there shall be deducted from the total amount received therefor, all moneys disbursed by or on behalf of the Board by way of payment in respect of the said wheat and by way of expenses incurred in connection with the operations of the Board attributable to the said wheat, including the remuneration, allowances, travelling and living expenses of the Commissioners, members of the Advisory Committee and the officers, clerks and employees of the Board, and the estimated expenses of distribution of the balance mentioned in subsection (2), as estimated by the Board, and all moneys disbursed by or on behalf of the Board by way of expenses incurred in its operations under Part II relating to pool periods subsequent to the 31st day of July, 1950.

(2) The Board shall distribute the balance remaining in its account in respect of wheat produced in the designated area purchased by it from producers during any pool period after making the deductions therefrom provided for in subsection (1), among holders of certificates issued by the Board pursuant to this Part during the pool period, by paying upon surrender to it of each such certificate, unless the Board by order waives such surrender, to the person named therein, the appropriate sum determined by the Board as provided in this Act for each bushel of wheat referred to therein according to grade.

(3) Notwithstanding subsection (1), if the Governor in Council, having regard to a report by the Board of the effect on its financial position of an interim payment on account of the distribution of the balance referred to in subsection (2), is of opinion that an interim payment can be made without loss, he may authorize and direct such payment to be made.

(4) R.S., 1952.
Expenses concerning meetings of International Wheat Council deemed expenses of the Board.

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

(5) The Board shall, with the approval of the Governor in Council, determine and fix the amounts to which producers are entitled per bushel according to grade under certificates issued pursuant to this Part, it being the true intent and meaning of this Part that each producer shall receive in respect of wheat sold and delivered to the Board during each crop year for the same grade thereof, the same price basis Fort William/Port Arthur or Vancouver and that each such price shall bear a proper price relationship to that for each other grade.

(6) There shall be no liability on the Board in respect of a certificate issued pursuant to this Part except as provided in this section. 1947, c. 15, s. 5; 1950, c. 31, s. 5.

27. The Board shall maintain separate accounts with regard to its operations in respect of wheat produced in the designated area sold and delivered to it during each pool period by producers. 1947, c. 15, s. 5.

28. (1) The Governor in Council may, by regulation, (a) prescribe the form of certificates to be issued to producers delivering and selling wheat to the Board, pursuant to section 25; (b) prescribe the manner in which the Board shall adjust its accounts in respect of any pool period in respect of overages, shortages, adjustment of grades, mixing of wheat, residual amounts of wheat remaining in accounts, and other like matters; and (c) prescribe the conditions under which the right to payment under a certificate issued pursuant to this Part may be transferred.

(2) Except as provided by regulation, no certificate issued pursuant to this Part or the right to payment thereunder, shall be transferred or assigned, and no person other than the person therein named is entitled to payment thereunder and a statement to that effect shall be printed on each such certificate. 1947, c. 15, s. 5.

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29. The Governor in Council may authorize the Board to adjust its accounts at any time by transferring to the then current pool period all wheat delivered during a preceding pool period and then remaining unsold, and the Board shall credit to the accounts for that preceding pool period, and charge against the accounts for the current pool period, such amount as the Governor in Council deems to be a reasonable price for the wheat so transferred; and all wheat so transferred shall,

(a) for the purposes of the accounts relating to that preceding pool period, be deemed to have been sold and paid for in full for the said amount, and

(b) in the accounts relating to the current pool period, be dealt with as though it had been sold and delivered to the Board by producers in the current pool period and purchased by the Board for the said amount, but no further certificates in respect thereof shall be issued under paragraph (c) of subsection (1) of section 25. 1951, c. 3, s. 3.

30. The provisions of the regulations made by order of the Governor in Council of the 30th day of July, 1946, (P.C. 3222) contained in Part II of the said regulations shall be deemed to have been revoked and the provisions of this Part to be enacted in substitution therefor. 1947, c. 15, s. 5.

31. (1) The Governor in Council may, by regulation, apply the provisions of this Part, except section 30, in respect of wheat produced in any area in Canada outside the designated area, specified in the regulation.

(2) For the purpose of the application of this Part in respect of wheat produced in any area specified in a regulation made under this section,

(a) "designated area" shall be construed as referring to "Designated area."

(b) "pool period" means such period or periods, not exceeding one year, as the Governor in Council may from time to time prescribe as a pool period or pool periods in respect of such wheat. 1947, c. 15, s. 5.

PART IV.

REGULATION OF INTERPROVINCIAL AND EXPORT TRADE IN WHEAT.

32. Except as permitted under the regulations, no person other than the Board shall

(a) export from or import into Canada wheat or wheat products owned by a person other than the Board;

(b) Trading in wheat or wheat products. 1745

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(b) transport or cause to be transported from one province to another province, wheat or wheat products owned by a person other than the Board;

(c) sell or agree to sell wheat or wheat products situated in one province for delivery in another province or outside of Canada; or

(d) buy or agree to buy wheat or wheat products situated in one province for delivery in another province or for delivery outside of Canada. 1948, c. 4, s. 3.

33. The Governor in Council may make regulations

(a) to prescribe forms of documents that may be required under this Part;

(b) to exclude any kind of wheat, or any grade thereof, or wheat produced in any area in Canada, from the provisions of this Part either in whole or in part, or generally, or for any period;

(c) to provide for the granting of licences for the export from or import into Canada, or for the sale or purchase for delivery outside Canada, of wheat or wheat products, that are otherwise prohibited under this Part, and to prescribe the terms and conditions upon which such licences may be granted, including a requirement for the recovery from the applicant by the Board or any other person specified by the regulation, of a sum that, in the opinion of the Board, represents the pecuniary benefit enuring to the applicant pursuant to the granting of the licence, arising solely by reason of the prohibition of imports or exports of wheat and wheat products without a licence and then existing differences between prices of wheat and wheat products inside and outside of Canada;

(d) to provide for the granting of licences for the transportation from one province to another province, or the sale or purchase for delivery anywhere in Canada, of wheat or wheat products, that is otherwise prohibited under this Part, and to prescribe the terms and conditions on which such licences may be granted or the terms or conditions of the permission granted in such licence;

(e) to empower the Board to do such acts and things as may be necessary for the administration of the provisions of this Part; and

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(f) to provide for any other matter necessary to give effect to the provisions of this Part. 1947, c. 15, s. 5; 1948, c. 4, s. 4; 1950, c. 31, s. 6.

34. The provisions of this Part shall be deemed to be repealed on and after the 1st day of August, 1953. 1950, c. 31, s. 7.

PART V.
OATS AND BARLEY.

35. (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 oats or to barley or to both oats and barley.

(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 "oats" or "barley", as the case may be, shall be substituted for the word "wheat";
(b) the expression "oat products" or "barley 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 oats in respect of the grade No. 2 Canada Western and in the case of barley in respect of the grade No. 3 Canada Western Six-Row, 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;
(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.

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

(4) For the purposes of this section 1747

(a) R.S., 1952.
Definitions.

"Oat product."

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

(b) "barley product" means any substance produced by processing or manufacturing barley, alone or together with any other material or substance, designated by the Governor in Council by regulation as a barley product for the purposes of this Part. 1948, c. 4, s. 5.

PART VI.

GENERAL.

36. The Governor in Council may make regulations for any purpose for which regulations may be made under this Act. 1947, c. 15, s. 5.

37. Notwithstanding any other statute or law, the Board may authorize any person with whom the Board enters or has entered into an agreement relating to the handling or receipt of grain for the Board, to borrow from any Bank on the security of grain delivered to and received by any such person, and to give security on such grain, in accordance with the Bank's usual requirements, and the Bank may take security on such grain under the provisions of section 86 or section 88 of the Bank Act, and any such person shall be deemed to be the owner of such grain for all such purposes, and in case of default by any such person the Bank shall sell or dispose of such grain to the Board only, and the Board shall take delivery on the terms of such agreement from the Bank in lieu of any such person, and pay to the Bank the Board's fixed carlot prices for such classes and grades of grain delivered at Fort William/Port Arthur or Vancouver or at such other delivery point as may be authorized by the Board, together with charges, allowances and costs provided for in such agreements, and the security shall thereupon cease and the Board to that extent shall have clear title to such grain; such payments shall to that extent be a complete fulfilment of the Board's obligations to any such person in respect thereof as if such payment were made to such person. 1947, c. 15, s. 5.

38. Notwithstanding any other statute or law, the Board may authorize a person with whom the Board enters into an agreement relating to the forwarding or selling of grain to borrow from any Bank on the security of the grain made available to such person by and received by such person...
person from the Board and to give security on such grain in accordance with the Bank's usual requirements, and the Bank may take security on such grain under the provisions of section 86 or section 88 of the Bank Act and any such person shall be deemed to be the owner of such grain for all such purposes and in case of default by any such person the Bank shall sell or dispose of such grain to the Board only and the Board shall take delivery from the Bank in lieu of such person and pay to the Bank the Board's price for such grain as fixed at the time of the making of such advances, delivered at Fort William or Port Arthur or at such other delivery point as may be authorized by the Board, together with charges, allowances and costs of transporting such grain to the delivery point and the security shall thereupon cease and the Board shall have clear title to such grain. 1947, c. 15, s. 5.

39. No person shall mutilate or deface any permit book or, except as permitted by the Board, erase, alter or in any way change the effect of an entry in a permit book. 1947, c. 15, s. 5.

40. (1) A person having the custody of a permit book shall at the request of any police officer, or any inspector appointed by the Board, deliver such permit book to the police officer or inspector.

(2) Where a permit book is delivered to a police officer or inspector appointed by the Board, the said police officer or inspector, or any other person acting on behalf of the Board, may retain possession of the permit book for a period not exceeding fifteen days, or, if an information is laid against a person in respect of an alleged contravention of this Act relating to the permit book or the delivery of any grain thereunder within the said period of fifteen days, until all proceedings pursuant to the information have been finally concluded.

(3) Where a permit book has been delivered to a police officer or inspector appointed by the Board, the Board may, in the place of returning the permit book to the person by whom it was delivered as required by subsection (2), issue a duplicate permit book to him or confer a temporary permission to deliver grain on any producer entitled to deliver grain under the permit book, and in such case the provisions of this section do not require the permit book to be returned. 1947, c. 15, s. 5.

41. R.S., 1952.
Where grain delivered in contravention of Act.

41. (1) Where any producer has delivered grain to an elevator in contravention of this Act or the orders of the Board, the Board may order the manager or operator of the elevator to re-deliver grain of an equal grade, quality and amount to the producer and the producer to take delivery from the manager or operator of the elevator of such grain and to repay all moneys, if any, received by him in respect of delivery of the first-mentioned grain.

(2) Compliance by any person with an order of the Board made under this section does not relieve such person from any penalty imposed by this Act in respect of any act or omission by such person in contravention of this Act or a regulation or order. 1947, c. 15, s. 5.

Offences and Penalties.

42. (1) Every person who

(a) being required to make any return or declaration under this Act or any regulation or order, furnishes any false information or makes any false statement in such return or declaration or fails fully to complete such return or declaration,

(b) makes a false entry in any permit book or other document required to be completed by him under this Act, or

(c) contravenes or omits to comply with this Act or any regulation or order,

is guilty of an offence and liable on summary conviction

(i) in the case of a producer or operator of an elevator convicted of an offence relating to the delivery of grain, to a fine not exceeding three hundred dollars or to imprisonment for a term not exceeding three months, or to both such fine and imprisonment, and

(ii) in any other case, to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding two years, or to both such fine and imprisonment.

(2) Where a corporation is guilty of an offence under this Act, any officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence, is a party to and guilty of the offence. 1947, c. 15, s. 5.

43. Any contract or agreement for the sale, purchase, or transportation of wheat or wheat products in contravention of any provision of this Act or of any regulation or order shall be void. 1947, c. 15, s. 5.

R.S., 1952.
44. In any proceedings in any Court or before any Justice of the Peace taken in respect of any alleged contravention of this Act or of a regulation or order, a document purporting to be certified by a member of the Board as a true copy of any order, licence or document made, given or issued by or on behalf of or under authority of the Board, shall be received as evidence that the order, licence or document of which it purports to be a copy was so made, given or issued and of such order, licence or document. 1947, c. 15, s. 5.

Declaration.

45. For greater certainty, but not so as to restrict the generality of any declaration in the Canada Grain Act that any elevator is a work for the general advantage of Canada, it is hereby declared that all flour mills, feed mills, feed warehouses and seed cleaning mills, whether heretofore constructed or hereafter to be constructed, are and each of them is hereby declared to be works or a work for the general advantage of Canada, and, without limiting the generality of the foregoing, each and every mill or warehouse mentioned or described in the Schedule is a work for the general advantage of Canada. 1950, c. 31, s. 8.

46. Sections 12, 13 and 14 shall come into force on a day to be fixed by proclamation of the Governor in Council. 1947, c. 15, s. 6.

SCHEDULE.

MILLS AND FEED WAREHOUSES IN MANITOBA.

<table>
<thead>
<tr>
<th>Owner or Licensee</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Altona Milling Company Limited</td>
<td>Altona</td>
</tr>
<tr>
<td>Ellison Brothers (Victor and Roy Ellison)</td>
<td>Teulon</td>
</tr>
<tr>
<td>Gardenton Milling Company Limited</td>
<td>Gardenton</td>
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<tr>
<td>Holland Flour Mills (Jacob Friesen)</td>
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<tr>
<td>Kent, B. P. Flour Mills Limited</td>
<td>Virden</td>
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<tr>
<td>Manitoba Milling Company (Louis Lercher)</td>
<td>Brandon</td>
</tr>
<tr>
<td>Manitoba Milling Company (Louis Lercher)</td>
<td>Sifton</td>
</tr>
<tr>
<td>Maxwell Hutterian Mutual Corporation (Sam P. Woolman)</td>
<td>Pigeon Lake</td>
</tr>
<tr>
<td>Midland Flour Mills, Limited</td>
<td>St. Boniface</td>
</tr>
<tr>
<td>Morris Milling Company Limited</td>
<td>Morris</td>
</tr>
<tr>
<td>North-Eastern Flour Mills Limited</td>
<td>Beausejour</td>
</tr>
<tr>
<td>North West Flour Mill (W. Zubatuik and P. Derkach)</td>
<td>Fisher Branch</td>
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<tr>
<td>Ogilvie Flour Mills Company Limited, The</td>
<td>Winnipeg</td>
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<tr>
<td>Pine River Flour Mill (J. Somowski)</td>
<td>Pine River</td>
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<tr>
<td>Purity Flour Mills, Limited</td>
<td>St. Boniface</td>
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<tr>
<td>Roblin Flour Mill (A. O. Becker and A. F. Andres)</td>
<td>Roblin</td>
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<tr>
<td>Sandy Lake Flour Mill (Peter Yaniw)</td>
<td>Sandy Lake</td>
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<tr>
<td>Simpson Flour Mill (Frank Simpson)</td>
<td>Benito</td>
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<tr>
<td>Somerset Flour Mills (O. Thorsten)</td>
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<tr>
<td>Soo Line Mills, Limited</td>
<td>Winnipeg</td>
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111½ 1751  SCHEDULE  
R.S., 1952.
### Mills and Feed Warehouses in Manitoba—Concluded

#### Flour Mills—Concluded

<table>
<thead>
<tr>
<th>Owner or Licensee</th>
<th>Address</th>
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<tbody>
<tr>
<td>Steinbach Flour Mills (J. P. Janz)</td>
<td>Steinbach</td>
</tr>
<tr>
<td>Turtle Mountain Mills (W. H. Clandening)</td>
<td>Deloraine</td>
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<tr>
<td>Wawaneea Flour Mills (W. Mislowski and A. Bakal)</td>
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<tr>
<td>Winkler Milling Company Limited (J. B. and P. Dyck)</td>
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<tr>
<td>Harrison Milling and Grain Company (A. W., G. L. and Ruth)</td>
<td>Holmfield</td>
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### Seed Cleaning Mills

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<tr>
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<tbody>
<tr>
<td>Manitoba Pool Elevator Limited</td>
<td>St. Boniface</td>
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<tr>
<td>Brett-Young Limited</td>
<td>Winnipeg</td>
</tr>
<tr>
<td>McCallister Pea and Seed Cleaners Limited</td>
<td>Portage la Prairie</td>
</tr>
<tr>
<td>Campbell &amp; Son, C. C. (Colin C. Campbell; Colin S. Campbell)</td>
<td>Reston</td>
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### Feed Mills and Feed Warehouses

<table>
<thead>
<tr>
<th>Owner or Licensee</th>
<th>Address</th>
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<tbody>
<tr>
<td>Federal Grain Limited</td>
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<tr>
<td>Grunthal Feed Mill (J. Klassen)</td>
<td>Grunthal</td>
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<tr>
<td>Laing Brothers Limited</td>
<td>Winnipeg</td>
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<tr>
<td>Lockport Feed Mill (M. Prokopow)</td>
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<tr>
<td>Manitoba Feed Supply Company (A. Kane)</td>
<td>Winnipeg</td>
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<tr>
<td>Red River Grain Company Limited</td>
<td>St. Boniface</td>
</tr>
<tr>
<td>Riediger, J. P. &amp; Sons Limited</td>
<td>Morden</td>
</tr>
<tr>
<td>Searle Feeds Limited</td>
<td>St. Boniface</td>
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<tr>
<td>Steinbach Feed Mills, (P. B. Reimer &amp; Sons)</td>
<td>Steinbach</td>
</tr>
<tr>
<td>Breckman Brothers (W. F. &amp; G. A. Breckman)</td>
<td>Lundar</td>
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<tr>
<td>Feed-Rite Mills, Limited</td>
<td>Winnipeg</td>
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<tr>
<td>McCabe Grain Company, Limited</td>
<td>St. Boniface</td>
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<tr>
<td>Soubry Grain &amp; Feed Company, Limited</td>
<td>St. Boniface</td>
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<tr>
<td>St. Boniface Grain &amp; Feed Company Limited</td>
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<tr>
<td>Steinbach Hatchery Limited</td>
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<tr>
<td>Bonnie Poultry Farm (R. A. Purves, E. A. Beemond)</td>
<td>Lac du Bonnet</td>
</tr>
<tr>
<td>Canadian Consolidated Grain Company Limited</td>
<td>Lac du Bonnet</td>
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<tr>
<td>Central Grain Company Limited</td>
<td>St. Boniface</td>
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<tr>
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<td>Carey</td>
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<tr>
<td>National Grain Company Limited</td>
<td>Dauphin</td>
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<td>Red River Grain Company Limited</td>
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<tr>
<td>Lake of the Woods Milling Company Limited</td>
<td>Portage la Prairie</td>
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<td>Manitoba Pool Elevators Limited</td>
<td>Portage la Prairie</td>
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<tr>
<td>St. Adolphe Feed Mill (J. E. H. Brodeur, Edmond Brodeur)</td>
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<td>Brookside Hatchery (A. A. Reimer, A. F. Reimer)</td>
<td>Steinbach</td>
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<tr>
<td>Dominion Grain &amp; Feed Company (P. Snukal; L. Snukal)</td>
<td>St. Boniface</td>
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<tr>
<td>G. &amp; E. Cash Store (V. J. Guttermson &amp; O. F. Eyollson)</td>
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<tr>
<td>High Lumber &amp; Feed Company, A. M. (E. G. High)</td>
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<tr>
<td>Plett Brothers (J. R. &amp; G. P. Plett)</td>
<td>Giroux</td>
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<tr>
<td>Schellenberger &amp; Son, J. R. (L. Schellenberger, J. Schellenberger)</td>
<td>Kleefeld</td>
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### Mills and Feed Warehouses in Saskatchewan

#### Flour Mills

<table>
<thead>
<tr>
<th>Owner or Licensee</th>
<th>Address</th>
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<tbody>
<tr>
<td>Assiniboia Flour &amp; Feed Mills (M. Cojocar)</td>
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<tr>
<td>Battleford Milling Company Limited (M. L. Hock)</td>
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<tr>
<td>Buchanan Milling Company (Morris Nutrition)</td>
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<tr>
<td>Canada West Grain Company Limited</td>
<td>Melfort</td>
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R.S., 1952.
SCHEDULE—Continued
MILLS AND FEED WAREHOUSES IN SASKATCHEWAN.—Concluded

<table>
<thead>
<tr>
<th>Owner or Licensee</th>
<th>Address</th>
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<tbody>
<tr>
<td>Carnation, Harry (Viscount Flour &amp; Feed Mill)</td>
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<tr>
<td>Central Saskatchewan Flour Mills, Limited</td>
<td>Wakaw</td>
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<tr>
<td>Esterhazy Flour Mill (S. L. Junek)</td>
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<tr>
<td>Estevan Flour Mill (A. E. Johnston)</td>
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<tr>
<td>Foam Lake Flour Mills (S. Love)</td>
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<tr>
<td>Gravelbourg Flour &amp; Feed Mills (O. H. Gueldner, H. J. Gueldner)</td>
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<tr>
<td>Hub City Flour Mill (F. Goodman)</td>
<td>Saskatoon</td>
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<tr>
<td>Kamsack Flour Mill (J. P. Schindler)</td>
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<tr>
<td>Kayville Flour Mills (Mike Majeran)</td>
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<tr>
<td>McNab Flour Mills Limited</td>
<td>Humboldt</td>
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<td>Melville Milling Company (M. Waldman)</td>
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<td>Quaker Oats Company of Canada Limited, The</td>
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<tr>
<td>Redberry Food Products Limited</td>
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<tr>
<td>Robin Hood Flour Mills Limited</td>
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<td>Saskatchewan Co-operative Producers Limited</td>
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<td>Yorkton Milling Company, Limited</td>
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FEED MILLS AND FEED WAREHOUSES.

<table>
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<tbody>
<tr>
<td>Early Seed and Feed Limited</td>
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<tr>
<td>Kellermann Milling Company (D. Kellermann)</td>
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<td>Smith, Andrew, Hatcheries (Andrew Smith)</td>
<td>Tisdale</td>
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<tr>
<td>Speers, J. H. and Company, Limited</td>
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<td>Bell’s Limited</td>
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SEED CLEANING MILLS.

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R.S., 1952.
## SCHEDULE—Continued

### MILLS AND FEED WAREHOUSES IN ALBERTA.

#### FLOUR MILLS.

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<thead>
<tr>
<th>Owner or Licensee</th>
<th>Address</th>
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<tbody>
<tr>
<td>Andrew Flour Milling Company (Kenneth Lott)</td>
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<td>Bonnyville Flour Mill (M. K. Terry &amp; Douglas R. Cant)</td>
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<td>Byers Flour Mills (R. G. Byers)</td>
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<td>Castor Flour Mills (H. Zinger)</td>
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<td>Claresholm Flour and Feed (E. Denison)</td>
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<tr>
<td>Coronation Milling Company (W. J. Zinger)</td>
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<td>Ellison Milling &amp; Elevator Company Limited</td>
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<td>Klaiber, F. M.</td>
<td>Eagle Butte</td>
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<td>Lake of the Woods Milling Company, Limited</td>
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<td>MacEachern Milling Company, Limited, The</td>
<td>Wetakiskwin</td>
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<td>Maple Leaf Milling Company, Limited</td>
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<tr>
<td>Robin Hood Flour Mills Limited</td>
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### FEED MILLS AND FEED WAREHOUSES.

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<td>Alberta Flour &amp; Feed Company (Robert Hopkinson)</td>
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<td>Crown Feed Limited</td>
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R.S., 1952.
### Mills and Feed Warehouses in Alberta—Concluded

#### Feed Mills and Feed Warehouses—Concluded

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### Seed Cleaning Mills

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Clara C. Thompson & Company (Clara C. Thompson, R. S. Thompson) Spring Coulee

1950, c. 31, s. 8.
CHAPTER 45.

An Act to give effect to a Convention for the unification of certain rules relating to International Carriage by Air, to make provision for applying the rules contained in the said Convention, subject to exceptions, adaptations and modifications, to carriage by air which is not international carriage within the meaning of the Convention, and for purposes connected therewith.

WHEREAS a Convention for the unification of certain rules relating to International Carriage by Air was signed at Warsaw on the 12th day of October, 1929, and it is expedient that legislative provision be made for giving effect thereto and for performing the obligations of Canada in respect thereof, in the event that Canada accedes to the said Convention or the Additional Protocol; and

WHEREAS it is also expedient to make provision for applying the rules contained in the said Convention, subject to exceptions, adaptations and modifications, to carriage by air which is not international carriage within the meaning of the Convention: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as the Carriage by Air Act. Short title. 1939, c. 12, s. 1.

2. (1) As from such day as the Governor in Council may, by proclamation published in the Canada Gazette, certify to be the day on which the Convention comes into force as regards Canada, the provisions thereof as set out in the First Schedule shall, so far as they relate to the rights and liabilities of carriers, passengers, consignors, consignees and other persons and subject to the provisions of R.S., 1952.
of this section, have the force of law in Canada in relation to any carriage by air to which the Convention applies, irrespective of the nationality of the aircraft performing that carriage.

(2) The Governor in Council may from time to time by proclamation published in the Canada Gazette certify who are the High Contracting Parties to the Convention, in respect of what territories they are respectively parties and to what extent they have availed themselves of the provisions of the Additional Protocol to the Convention, and any such proclamation shall, except in so far as it has been superseded by a subsequent proclamation, be conclusive evidence of the matters so certified.

(3) Any reference in the First Schedule to the territory of any High Contracting Party to the Convention shall be construed as a reference to the territories subject to his sovereignty, suzerainty, mandate or authority, in respect of which he is a party.

(4) Any liability imposed by Article 17 of the First Schedule on a carrier in respect of the death of a passenger shall be in substitution for any liability of the carrier in respect of the death of that passenger under any law in force in Canada, and the provisions set out in the Second Schedule shall have effect with respect to the persons by and for whose benefit the liability so imposed is enforceable and with respect to the manner in which it may be enforced.

(5) Any sum in francs mentioned in Article 22 of the First Schedule shall, for the purposes of any action against a carrier, be converted into Canadian dollars at the rate of exchange prevailing on the date on which the amount of any damage to be paid by the carrier is ascertained by the Court. 1939, c. 12, s. 2.

3. Every High Contracting Party to the Convention who has not availed himself of the provisions of the Additional Protocol thereto shall, for the purposes of any action brought in a court in Canada in accordance with the provisions of Article 28 of the First Schedule to enforce a claim in respect of carriage undertaken by him, be deemed to have submitted to the jurisdiction of that court, and accordingly rules of court may provide for the manner in which any such action is to be commenced and carried on; but nothing in this section shall authorize the issue of execution against the property of any High Contracting Party. 1939, c. 12, s. 3.

R.S., 1952.
4. The Governor in Council may make orders or regulations applying the provisions of the First Schedule and any provision of section 2 to such carriage by air, not being international carriage by air as defined in the First Schedule, as may be specified in the order or regulation, subject however to such exceptions, adaptations and modifications, if any, as may be so specified. 1939, c. 12, s. 4.

5. For the avoidance of doubt it is hereby declared that references to agents in the First Schedule include references to servants. 1939, c. 12, s. 5.
CHAPTER I.

SCOPE—DEFINITIONS.

ARTICLE 1.

(1) This Convention applies to all international carriage of persons, luggage or goods performed by aircraft for reward. It applies equally to gratuitous carriage by aircraft performed by an air transport undertaking.
(2) For the purposes of this Convention the expression "international carriage" means any carriage in which, according to the contract made by the parties, the place of departure and the place of destination, whether or not there be a break in the carriage or a transhipment, are situated either within the territories of two High Contracting Parties, or within the territory of a single High Contracting Party, if there is an agreed stopping place within a territory subject to the sovereignty, suzerainty, mandate or authority of another Power, even though that Power is not a party to this Convention. A carriage without such an agreed stopping place between territories subject to the sovereignty, suzerainty, mandate or authority of the same High Contracting Party is not deemed to be international for the purposes of this Convention.

(3) A carriage to be performed by several successive air carriers is deemed, for the purposes of this Convention, to be one undivided carriage, if it has been regarded by the parties as a single operation, whether it had been agreed upon under the form of a single contract or of a series of contracts, and it does not lose its international character merely because one contract or a series of contracts is to be performed entirely within a territory subject to the sovereignty, suzerainty, mandate or authority of the same High Contracting Party.

ARTICLE 2.

(1) This Convention applies to carriage performed by the State or by legally constituted public bodies provided it falls within the conditions laid down in Article 1.

(2) This Convention does not apply to carriage performed under the terms of any international postal Convention.

CHAPTER II.

Documents of Carriage.

SECTION 1.—PASSENGER TICKET.

ARTICLE 3.

(1) For the carriage of passengers the carrier must deliver a passenger ticket which shall contain the following particulars:—

(a) the place and date of issue;
(b) the place of departure and of destination;
(c) the agreed stopping places, provided that the carrier may reserve the right to alter the stopping places in

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R.S., 1952.
case of necessity, and that if he exercises that right, the alteration shall not have the effect of depriving the carriage of its international character;

(d) the name and address of the carrier or carriers;

(e) a statement that the carriage is subject to the rules relating to liability established by this Convention.

(2) The absence, irregularity or loss of the passenger ticket does not affect the existence or the validity of the contract of carriage, which shall none the less be subject to the rules of this Convention. Nevertheless, if the carrier accepts a passenger without a passenger ticket having been delivered he shall not be entitled to avail himself of those provisions of this Convention which exclude or limit his liability.

SECTION 2.—LUGGAGE TICKET.

ARTICLE 4.

(1) For the carriage of luggage, other than small personal objects of which the passenger takes charge himself, the carrier must deliver a luggage ticket.

(2) The luggage ticket shall be made out in duplicate, one part for the passenger and the other part for the carrier.

(3) The luggage ticket shall contain the following particulars:—

(a) the place and date of issue;
(b) the place of departure and of destination;
(c) the name and address of the carrier or carriers;
(d) the number of the passenger ticket;
(e) a statement that delivery of the luggage will be made to the bearer of the luggage ticket;
(f) the number and weight of the packages;
(g) the amount of the value declared in accordance with Article 22(2);
(h) a statement that the carriage is subject to the rules relating to liability established by this Convention.

(4) The absence, irregularity or loss of the luggage ticket does not affect the existence or the validity of the contract of carriage, which shall none the less be subject to the rules of this Convention. Nevertheless, if the carrier accepts luggage without a luggage ticket having been delivered, or if the luggage ticket does not contain the particulars set out at (d), (f) and (h) above, the carrier shall not be entitled to avail himself of those provisions of the Convention which exclude or limit his liability.
SECTION 3.—AIR CONSIGNMENT NOTE.

ARTICLE 5.

(1) Every carrier of goods has the right to require the consignor to make out and hand over to him a document called an "air consignment note"; every consignor has the right to require the carrier to accept this document.

(2) The absence, irregularity or loss of this document does not affect the existence or the validity of the contract of carriage which shall, subject to the provisions of Article 9, be none the less governed by the rules of this Convention.

ARTICLE 6.

(1) The air consignment note shall be made out by the consignor in three original parts and be handed over with the goods.

(2) The first part shall be marked "for the carrier", and shall be signed by the consignor. The second part shall be marked "for the consignee"; it shall be signed by the consignor and by the carrier and shall accompany the goods. The third part shall be signed by the carrier and handed by him to the consignor after the goods have been accepted.

(3) The carrier shall sign on acceptance of the goods.

(4) The signature of the carrier may be stamped; that of the consignor may be printed or stamped.

(5) If, at the request of the consignor, the carrier makes out the air consignment note, he shall be deemed, subject to proof to the contrary, to have done so on behalf of the consignor.

ARTICLE 7.

The carrier of goods has the right to require the consignor to make out separate consignment notes when there is more than one package.

ARTICLE 8.

The air consignment note shall contain the following particulars:—

(a) the place and date of its execution;
(b) the place of departure and of destination;
(c) the agreed stopping places, provided that the carrier may reserve the right to alter the stopping places in case of necessity, and that if he exercises that right the alteration shall not have the effect of depriving the carriage of its international character;

(d) R.S., 1952.
(d) the name and address of the consignor;
(e) the name and address of the first carrier;
(f) the name and address of the consignee, if the case so requires;
(g) the nature of the goods;
(h) the number of the packages, the method of packing and the particular marks or numbers upon them;
(i) the weight, the quantity and the volume or dimensions of the goods;
(j) the apparent condition of the goods and of the packing;
(k) the freight, if it has been agreed upon, the date and place of payment, and the person who is to pay it;
(l) if the goods are sent for payment on delivery, the price of the goods, and, if the case so requires, the amount of the expenses incurred;
(m) the amount of the value declared in accordance with Article 22 (2);
(n) the number of parts of the air consignment note;
(o) the documents handed to the carrier to accompany the air consignment note;
(p) the time fixed for the completion of the carriage and a brief note of the route to be followed, if these matters have been agreed upon;
(q) a statement that the carriage is subject to the rules relating to liability established by this Convention.

ARTICLE 9.

If the carrier accepts goods without an air consignment note having been made out, or if the air consignment note does not contain all the particulars set out in Article 8 (a) to (i) inclusive and (q), the carrier shall not be entitled to avail himself of the provisions of this Convention which exclude or limit his liability.

ARTICLE 10.

(1) The consignor is responsible for the correctness of the particulars and statements relating to the goods which he inserts in the air consignment note.

(2) The consignor will be liable for all damage suffered by the carrier or any other person by reason of the irregularity, incorrectness or incompleteness of the said particulars and statements.

ARTICLE 11.

(1) The air consignment note is prima facie evidence of the conclusion of the contract, of the receipt of the goods and of the conditions of carriage.

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(2) The statements in the air consignment note relating to the weight, dimensions and packing of the goods, as well as those relating to the number of packages, are *prima facie* evidence of the facts stated; those relating to the quantity, volume and condition of the goods do not constitute evidence against the carrier except so far as they both have been, and are stated in the air consignment note to have been, checked by him in the presence of the consignor, or relate to the apparent condition of the goods.

**ARTICLE 12.**

(1) Subject to his liability to carry out all his obligations under the contract of carriage, the consignor has the right to dispose of the goods by withdrawing them at the aerodrome of departure or destination, or by stopping them in the course of the journey on any landing, or by calling for them to be delivered at the place of destination or in the course of the journey to a person other than the consignee named in the air consignment note, or by requiring them to be returned to the aerodrome of departure. He must not exercise this right of disposition in such a way as to prejudice the carrier or other consignors and he must repay any expenses occasioned by the exercise of this right.

(2) If it is impossible to carry out the orders of the consignor the carrier must so inform him forthwith.

(3) If the carrier obeys the orders of the consignor for the disposition of the goods without requiring the production of the part of the air consignment note delivered to the latter, he will be liable, without prejudice to his right of recovery from the consignor, for any damage which may be caused thereby to any person who is lawfully in possession of that part of the air consignment note.

(4) The right conferred on the consignor ceases at the moment when that of the consignee begins in accordance with Article 13. Nevertheless, if the consignee declines to accept the consignment note or the goods, or if he cannot be communicated with, the consignor resumes his right of disposition.

**ARTICLE 13.**

(1) Except in the circumstances set out in the preceding Article, the consignee is entitled, on arrival of the goods at the place of destination, to require the carrier to hand over to him the air consignment note and to deliver the goods to him, on payment of the charges due and on complying with the conditions of carriage set out in the air consignment note.
(2) Unless it is otherwise agreed, it is the duty of the carrier to give notice to the consignee as soon as the goods arrive.

(3) If the carrier admits the loss of the goods, or if the goods have not arrived at the expiration of seven days after the date on which they ought to have arrived, the consignee is entitled to put into force against the carrier the rights which flow from the contract of carriage.

**ARTICLE 14.**

The consignor and the consignee can respectively enforce all the rights given them by Articles 12 and 13, each in his own name, whether he is acting in his own interest or in the interest of another, provided that he carries out the obligations imposed by the contract.

**ARTICLE 15.**

(1) Articles 12, 13 and 14 do not affect either the relations of the consignor or the consignee with each other or the mutual relations of third parties whose rights are derived either from the consignor or from the consignee.

(2) The provisions of Articles 12, 13 and 14 can only be varied by express provision in the air consignment note.

**ARTICLE 16.**

(1) The consignor must furnish such information and attach to the air consignment note such documents as are necessary to meet the formalities of customs, octroi or police before the goods can be delivered to the consignee. The consignor is liable to the carrier for any damage occasioned by the absence, insufficiency or irregularity of any such information or documents, unless the damage is due to the fault of the carrier or his agents.

(2) The carrier is under no obligation to enquire into the correctness or sufficiency of such information or documents.

**CHAPTER III.**

**LIABILITY OF THE CARRIER.**

**ARTICLE 17.**

The carrier is liable for damage sustained in the event of the death or wounding of a passenger or any other bodily injury suffered by a passenger, if the accident which caused
caused the damage so sustained took place on board the aircraft or in the course of any of the operations of embarking or disembarking.

**ARTICLE 18.**

1. The carrier is liable for damage sustained in the event of the destruction or loss of, or of damage to, any registered luggage or any goods, if the occurrence which caused the damage so sustained took place during the carriage by air.

2. The carriage by air within the meaning of the preceding paragraph comprises the period during which the luggage or goods are in charge of the carrier, whether in an aerodrome or on board an aircraft, or, in the case of a landing outside an aerodrome, in any place whatsoever.

3. The period of the carriage by air does not extend to any carriage by land, by sea or by river performed outside an aerodrome. If, however, such a carriage takes place in the performance of a contract for carriage by air, for the purpose of loading, delivery or transhipment, any damage is presumed, subject to proof to the contrary, to have been the result of an event which took place during the carriage by air.

**ARTICLE 19.**

The carrier is liable for damage occasioned by delay in the carriage by air of passengers, luggage or goods.

**ARTICLE 20.**

1. The carrier is not liable if he proves that he and his agents have taken all necessary measures to avoid the damage or that it was impossible for him or them to take such measures.

2. In the carriage of goods and luggage the carrier is not liable if he proves that the damage was occasioned by negligent pilotage or negligence in the handling of the aircraft or in navigation and that, in all other respects, he and his agents have taken all necessary measures to avoid the damage.

**ARTICLE 21.**

If the carrier proves that the damage was caused by or contributed to by the negligence of the injured person the Court may, in accordance with the provisions of its own law, exonerate the carrier wholly or partly from his liability.

1767 **ARTICLE R.S., 1952.**
ARTICLE 22.

(1) In the carriage of passengers the liability of the carrier for each passenger is limited to the sum of 125,000 francs. Where, in accordance with the law of the Court seized of the case, damages may be awarded in the form of periodical payments, the equivalent capital value of the said payments shall not exceed 125,000 francs. Nevertheless, by special contract, the carrier and the passenger may agree to a higher limit of liability.

(2) In the carriage of registered luggage and of goods, the liability of the carrier is limited to a sum of 250 francs per kilogram, unless the consignor has made, at the time when the package was handed over to the carrier, a special declaration of the value at delivery and has paid a supplementary sum if the case so requires. In that case the carrier will be liable to pay a sum not exceeding the declared sum, unless he proves that that sum is greater than the actual value to the consignor at delivery.

(3) As regards objects of which the passenger takes charge himself the liability of the carrier is limited to 5,000 francs per passenger.

(4) The sums mentioned above shall be deemed to refer to the French franc consisting of 65½ milligrams gold of millesimal fineness 900. These sums may be converted into any national currency in round figures.

ARTICLE 23.

Any provision tending to relieve the carrier of liability or to fix a lower limit than that which is laid down in this Convention shall be null and void, but the nullity of any such provision does not involve the nullity of the whole contract, which shall remain subject to the provisions of this Convention.

ARTICLE 24.

(1) In the cases covered by Articles 18 and 19 any action for damages, however founded, can only be brought subject to the conditions and limits set out in this Convention.

(2) In the cases covered by Article 17 the provisions of the preceding paragraph also apply, without prejudice to the questions as to who are persons who have the right to bring suit and what are their respective rights.

ARTICLE 25.

(1) The carrier shall not be entitled to avail himself of the provisions of this Convention which exclude or limit his liability, if the damage is caused by his wilful mis- conduct.

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conduct or by such default on his part as, in accordance with the law of the Court seized of the case, is considered to be equivalent to wilful misconduct.

(2) Similarly the carrier shall not be entitled to avail himself of the said provisions, if the damage is caused as aforesaid by any agent of the carrier acting within the scope of his employment.

ARTICLE 26.

(1) Receipt by the person entitled to delivery of luggage or goods without complaint is prima facie evidence that the same have been delivered in good condition and in accordance with the document of carriage.

(2) In the case of damage, the person entitled to delivery must complain to the carrier forthwith after the discovery of the damage, and, at the latest, within three days from the date of receipt in the case of luggage and seven days from the date of receipt in the case of goods. In the case of delay the complaint must be made at the latest within fourteen days from the date on which the luggage or goods have been placed at his disposal.

(3) Every complaint must be made in writing upon the document of carriage or by separate notice in writing despatched within the times aforesaid.

(4) Failing complaint within the times aforesaid, no action shall lie against the carrier, save in the case of fraud on his part.

ARTICLE 27.

In the case of the death of the person liable, an action for damages lies in accordance with the terms of this Convention against those legally representing his estate.

ARTICLE 28.

(1) An action for damages must be brought, at the option of the plaintiff, in the territory of one of the High Contracting Parties, either before the Court having jurisdiction where the carrier is ordinarily resident, or has his principal place of business, or has an establishment by which the contract has been made or before the Court having jurisdiction at the place of destination.

(2) Questions of procedure shall be governed by the law of the Court seized of the case.

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R.S., 1952.
ARTICLE 29.

(1) The right to damages shall be extinguished if an action is not brought within two years, reckoned from the date of arrival at the destination, or from the date on which the aircraft ought to have arrived, or from the date on which the carriage stopped.

(2) The method of calculating the period of limitation shall be determined by the law of the Court seized of the case.

ARTICLE 30.

(1) In the case of carriage to be performed by various successive carriers and falling within the definition set out in the third paragraph of Article 1, each carrier who accepts passengers, luggage or goods is subjected to the rules set out in this Convention, and is deemed to be one of the contracting parties to the contract of carriage in so far as the contract deals with that part of the carriage which is performed under his supervision.

(2) In the case of carriage of this nature, the passenger or his representative can take action only against the carrier who performed the carriage during which the accident or the delay occurred, save in the case where, by express agreement, the first carrier has assumed liability for the whole journey.

(3) As regards luggage or goods, the passenger or consignor will have a right of action against the first carrier, and the passenger or consignee who is entitled to delivery will have a right of action against the last carrier, and further, each may take action against the carrier who performed the carriage during which the destruction, loss, damage or delay took place. These carriers will be jointly and severally liable to the passenger or to the consignor or consignee.

CHAPTER IV.

PROVISIONS RELATING TO COMBINED CARRIAGE.

ARTICLE 31.

(1) In the case of combined carriage performed partly by air and partly by any other mode of carriage, the provisions of this Convention apply only to the carriage by air, provided that the carriage by air falls within the terms of Article 1.

R.S., 1952.
(2) Nothing in this Convention shall prevent the parties in the case of combined carriage from inserting in the document of air carriage conditions relating to other modes of carriage, provided that the provisions of this Convention are observed as regards the carriage by air.

CHAPTER V.

GENERAL AND FINAL PROVISIONS.

ARTICLE 32.

Any clause contained in the contract and all special agreements entered into before the damage occurred by which the parties purport to infringe the rules laid down by this Convention, whether by deciding the law to be applied, or by altering the rules as to jurisdiction, shall be null and void. Nevertheless for the carriage of goods arbitration clauses are allowed, subject to this Convention, if the arbitration is to take place within one of the jurisdictions referred to in the first paragraph of Article 28.

ARTICLE 33.

Nothing contained in this Convention shall prevent the carrier either from refusing to enter into any contract of carriage, or from making regulations which do not conflict with the provisions of this Convention.

ARTICLE 34.

This Convention does not apply to international carriage by air performed by way of experimental trial by air navigation undertakings with the view to the establishment of a regular line of air navigation, nor does it apply to carriage performed in extraordinary circumstances outside the normal scope of an air carrier's business.

ARTICLE 35.

The expression “days” when used in this Convention means current days not working days.

ARTICLE 36.

The Convention is drawn up in French in a single copy which shall remain deposited in the archives of the Ministry for Foreign Affairs of Poland and of which one duly certified copy shall be sent by the Polish Government to the Government of each of the High Contracting Parties.

R.S., 1952.
ARTICLE 37.

(1) This Convention shall be ratified. The instruments of ratification shall be deposited in the archives of the Ministry for Foreign Affairs of Poland, which will notify the deposit to the Government of each of the High Contracting Parties.

(2) As soon as this Convention shall have been ratified by five of the High Contracting Parties it shall come into force as between them on the ninetieth day after the deposit of the fifth ratification. Thereafter it shall come into force between the High Contracting Parties who shall have ratified and the High Contracting Party who deposits his instrument of ratification on the ninetieth day after the deposit.

(3) It shall be the duty of the Government of the Republic of Poland to notify to the Government of each of the High Contracting Parties the date on which this Convention comes into force as well as the date of the deposit of each ratification.

ARTICLE 38.

(1) This Convention shall, after it has come into force, remain open for accession by any State.

(2) The accession shall be effected by a notification addressed to the Government of the Republic of Poland, which will inform the Government of each of the High Contracting Parties thereof.

(3) The accession shall take effect as from the ninetieth day after the notification made to the Government of the Republic of Poland.

ARTICLE 39.

(1) Any one of the High Contracting Parties may denounce this Convention by a notification addressed to the Government of the Republic of Poland, which will at once inform the Government of each of the High Contracting Parties.

(2) Denunciation shall take effect six months after the notification of denunciation, and shall operate only as regards the party who shall have proceeded to denunciation.

ARTICLE 40.

(1) Any High Contracting Party may, at the time of signature or of deposit of ratification or of accession declare that the acceptance which he gives to this Convention does not apply to all or any of his colonies, protectorates, territories.
tories under mandate, or any other territory subject to his sovereignty or his authority, or any territory under his suzerainty.

(2) Accordingly any High Contracting Party may subsequently accede separately in the name of all or any of his colonies, protectorates, territories under mandate or any other territory subject to his sovereignty or to his authority or any territory under his suzerainty which has been thus excluded by his original declaration.

(3) Any High Contracting Party may denounce this Convention, in accordance with its provisions, separately or for all or any of his colonies, protectorates, territories under mandate or any other territory subject to his sovereignty or to his authority, or any other territory under his suzerainty.

ARTICLE 41.

Any High Contracting Party shall be entitled not earlier than two years after the coming into force of this Convention to call for the assembling of a new international Conference in order to consider any improvements which may be made in this Convention. To this end he will communicate with the Government of the French Republic which will take the necessary measures to make preparations for such Conference.

This Convention done at Warsaw on the 12th October, 1929, shall remain open for signature until the 31st January, 1930.

(Here follow the signatures on behalf of the following countries:—
Germany, Austria, Belgium, Brazil, Denmark, Spain, France, Great Britain and Northern Ireland, the Commonwealth of Australia, the Union of South Africa, Greece, Italy, Japan, Latvia, Luxembourg, Norway, the Netherlands, Poland, Roumania, Switzerland, Czecho-Slovakia, the Union of Soviet Socialist Republics, and Yugoslavia.)

ADDITIONAL PROTOCOL.

(With reference to Article 2.)

The High Contracting Parties reserve to themselves the right to declare at the time of ratification or of accession that the first paragraph of Article 2 of this Convention shall not apply to international carriage by air performed directly by the State, its colonies, protectorates or mandated territories or by any other territory under its sovereignty, suzerainty or authority.

(This Additional Protocol was signed on behalf of the same countries as those above mentioned.) 1939, c. 12, Sch. I.
SECOND SCHEDULE

PROVISIONS AS TO LIABILITY OF CARRIER IN THE EVENT OF THE DEATH OF A PASSENGER.

1. The liability shall be enforceable for the benefit of such of the members of the passenger's family as sustained damage by reason of his death.

In this paragraph the expression "member of a family" means wife or husband, parent, step-parent, grandparent, brother, sister, half-brother, half-sister, child, step-child, grandchild:

Provided that, in deducing any such relationship as aforesaid, any illegitimate person and any adopted person shall be treated as being, or as having been, the legitimate child of his mother and reputed father, or, as the case may be, of his adopters.

2. An action to enforce the liability may be brought by any person who, under the law in force in the province in which action is brought, is entitled to act or is recognized as the personal representative of the passenger; or by any person for whose benefit the liability is under the last preceding paragraph enforceable; or by any person who, under the law in force in the province in which action is brought, is entitled to act or is recognized as the representative for any one or more of the persons for whose benefit the liability is, under the last preceding paragraph, enforceable.

3. The Court before which any such action is brought may at any stage of the proceedings make any such orders as appear to the Court to be just and equitable in view of the provisions of the First Schedule limiting the liability of a carrier and in view of any proceedings which may have been or are likely to be commenced in another province or outside Canada, in respect of the death of the passenger in question; and, without restricting the generality of the foregoing, may provide for representation of all interested persons; may stay proceedings, with a view to avoiding multiplicity of actions, whether within the province or elsewhere, in respect of the death of the passenger in question; and may divide the amount recovered, after deducting any costs not recovered from the defendant, between the persons entitled, in such proportion as the Court (or, where the action is tried by a jury, the jury) may direct. 1939, c. 12, Sch. II.
CHAPTER 46.

An Act to incorporate the Central Mortgage and Housing Corporation.

SHORT TITLE.

1. This Act may be cited as the Central Mortgage and Housing Corporation Act. 1945, c. 15, s. 1.

INTERPRETATION.

2. In this Act,

(a) "Board of Directors" or "Board" means the Board of Directors of the Corporation;

(b) "Corporation" means the Central Mortgage and Housing Corporation;

(c) "director" means any member of the Board of Directors;

(d) "Executive Committee" means the Executive Committee of the Board;

(e) "Housing Acts" means the National Housing Act, The National Housing Act, 1938, which for the purposes of this Act includes Item 452 set out in Schedule B to The Appropriation Act, No. 5, 1942, The Home Improvement Loans Guarantee Act, 1937, which for the purposes of this Act includes Item 453 set out in Schedule B to The Appropriation Act, No. 5, 1942, and The Dominion Housing Act, 1935;

(f) "lending institution" means a loan, insurance, trust or other company or corporation, trustee of trust funds, building society, credit union or other co-operative credit society authorized to lend money on the security of real or immovable property;

(g) "Minister" means the Minister of Resources and Development;

(h) "mortgage" includes a hypothec and an agreement for sale;

(i) R.S., 1952.
"President." (i) "President" means the President of the Corporation; and

"Vice-President." (j) "Vice-President" means the Vice-President of the Corporation. 1945, c. 15, s. 2; 1951, c. 24, s. 1.

PART I.

CONSTITUTION OF CORPORATION.

3. There is hereby established a Corporation called the "Central Mortgage and Housing Corporation" consisting of the Minister and those persons who from time to time comprise the Board of Directors. 1945, c. 15, s. 3.

4. The head office of the Corporation shall be in the City of Ottawa. 1945, c. 15, s. 4.

5. (1) Except as provided in section 14, the Corporation is for all purposes an agent of Her Majesty in right of Canada and its powers under this Act may be exercised by it only as an agent of Her Majesty.

   (2) The Corporation may, on behalf of Her Majesty, enter into contracts in the name of Her Majesty or in the name of the Corporation.

   (3) Property acquired by the Corporation is the property of Her Majesty and title thereto may be vested in the name of Her Majesty or in the name of the Corporation.

   (4) Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Corporation 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 Corporation in any court that would have jurisdiction if the Corporation were not an agent of Her Majesty.

6. (1) The Board of Directors shall consist of a President and Vice-President appointed in accordance with this Act, and eight other members, three of whom shall be selected from the public service of Canada and five of whom shall be selected from outside the public service of Canada.

R.S., 1952.
(2) The three directors selected from the public service of Canada shall be appointed by the Governor in Council and hold office during pleasure, and the five directors selected from outside the public service of Canada shall be appointed and hold office as provided in section 8.

(3) Where a director is a member of the public service of Canada, the Governor in Council may authorize another member of the public service of Canada to act as director in his stead and the member while so acting shall be deemed to be a director. 1951, c. 24, s. 3.

7. (1) The Governor in Council shall make the first appointment to the offices of President and Vice-President and in the first instance fix their salaries and thereafter the Board with the approval of the Governor in Council shall appoint and fix the salaries of the President and Vice-President.

(2) The President and Vice-President hold office during good behaviour for a term of seven years but are removable by the Governor in Council, on a resolution of the Board, for permanent incapacity or for other cause.

(3) The President and the Vice-President on the expiration of their term of office may, if eligible, be re-appointed. 1945, c. 15, s. 7.

8. (1) The Minister, with the approval of the Governor in Council, shall appoint five directors to hold office during the following terms:

(a) one director to hold office until the 1st day of April, 1949;

(b) two directors to hold office until the 1st day of April, 1950;

(c) two directors to hold office until the 1st day of April, 1951;

and shall, with the approval of the Governor in Council, on the expiration of the terms of office of the directors so appointed, and at intervals of three years thereafter, appoint a corresponding number of directors to hold office for a term of three years.

(2) When in the opinion of the Board a director appointed under this section becomes permanently incapacitated he may be removed from office by resolution of the Board approved by the Governor in Council.

(3) Where the office of a director becomes vacant during the term of the director appointed thereto, the Minister shall, with the approval of the Governor in Council, appoint a director for the remainder of the said term.

1777 (4) R.S., 1952.
(4) A director on the expiration of his term of office may, if eligible, be re-appointed.

(5) The directors appointed under this section are entitled to receive for attendance at directors' meetings and Executive Committee meetings, such fee as may be fixed by the by-laws of the Corporation, but the aggregate amount of the fees paid to all directors, exclusive of expenses, shall not in any year exceed ten thousand dollars. 1945, c. 15, s. 8.

9. (1) No person shall be appointed as President or Vice-President or, under section 8, as a director, and no person shall continue to hold any such office who
(a) is a director, officer or employee of a lending institution,
(b) is not a Canadian citizen or otherwise a British subject ordinarily resident in Canada,
(c) is employed in any capacity in the public service of Canada or of any province of Canada or holds any office or position for which any salary is payable out of public moneys, but nothing in this paragraph prohibits the said persons from holding office while performing temporary services for the Government of Canada or of any province, or
(d) has reached the age of seventy years.

(2) A person appointed as President or Vice-President or, under section 8, as a director, who is a shareholder of a lending institution shall divest himself of ownership of his shares of the lending institution within three months after the date of his appointment and shall not thereafter during his term of office have an interest either directly or indirectly as a shareholder in a lending institution.

(3) A person appointed as President or Vice-President or under section 8 as a director who fails to comply with the provisions of subsection (2) thereupon ceases to hold office. 1945, c. 15, s. 9; 1951, c. 24, s. 4.

10. There shall be an Executive Committee of the Board consisting of the President, the Vice-President and two other directors selected by the Board. 1951, c. 24, s. 5.

CONDUCT OF BUSINESS OF CORPORATION.

11. (1) The Board shall manage the affairs of the Corporation and conduct its business and may for such purposes exercise all powers of the Corporation.

R.S., 1952.
(2) Each director has one vote in the transaction of the business of the Board and if the number of votes are equal the President has an additional vote.

(3) The Board, with the approval of the Governor in Council, may make by-laws not inconsistent with the provisions of this Act with respect to

(a) the calling of meetings of the Board and of the Executive Committee and the number of persons that shall constitute a quorum in each case and the manner in which questions considered at such meetings shall be determined,

(b) the fees of directors, and

(c) the conduct of the affairs of the Corporation.

(4) No by-law is effective until approved by the Governor in Council and upon becoming effective shall be published in the Canada Gazette. 1945, c. 15, s. 11.

12. The Executive Committee may exercise the powers of the Board and shall submit at each meeting of the Board minutes of its proceedings since the last preceding meeting of the Board. 1945, c. 15, s. 12.

13. (1) The President is the chairman of the Board of Directors and the Chief Executive Officer of the Corporation and has on behalf of the Board the direction and control of the business of the Corporation with authority to act in the conduct of the business of the Corporation in all matters that are not by this Act or by the by-laws, specifically reserved to be done by the Board or by the Executive Committee.

(2) During incapacity or absence for any reason of the President, the Vice-President may exercise and perform all the powers and functions of the President.

(3) During incapacity or absence for any reason of both the President and Vice-President, the Board shall authorize a director or an officer of the Corporation to act as the President for the time being, but no person so authorized by the directors has authority to act as President for a period exceeding one month without the approval of the Governor in Council. 1945, c. 15, s. 13.

14. (1) The Corporation may on its own behalf employ such officers and employees for such purposes and on such terms and conditions as may be determined by the Executive Committee and such officers and employees are not officers or servants of Her Majesty.

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(2) R.S., '1952.
(2) Each officer or employee employed by the Corporation shall before entering upon his duties, take, before a Justice of the Peace or a Commissioner for Oaths, an Oath of Fidelity and Secrecy in the form prescribed in the Schedule.

(3) The Board may establish a pension fund for the officers and employees of the Corporation and their dependants and may contribute to it out of the funds of the Corporation and the pension fund shall be invested in securities in which a trust company may invest under the Trust Companies Act, 1945, c. 15, s. 14.

15. The Corporation may establish branches or employ agents in any part of Canada. 1945, c. 15, s. 15.

16. The President may authorize any officer, agent or employee of the Corporation to act in the conduct of the business of the Corporation in all matters which are not by this Act or by the by-laws of the Corporation specifically reserved to be done by the Board or by the Executive Committee. 1945, c. 15, s. 16.

CABIT.

17. The Minister, at the request of the Corporation and with the approval of the Governor in Council, may, from time to time out of unappropriated moneys in the Consolidated Revenue Fund, pay to the Corporation an amount or amounts not exceeding a total amount of twenty-five million dollars, which shall constitute the capital of the Corporation. 1945, c. 15, s. 17.

PART II.

BUSINESS AND POWERS OF THE CORPORATION.

18. The Corporation shall, on behalf of Her Majesty and in the place of the Minister, have, exercise and perform all rights, powers, duties, liabilities and functions of the Minister under the Housing Acts or under any contract entered into under the said Acts, except the authority of the Minister under the said Acts to pay moneys out of the Consolidated Revenue Fund, or under section 22 of the National Housing Act, to make grants for slum clearance. 1945, c. 15, s. 18.

19. Wherever in any contract, agreement, guarantee or mortgage made or entered into under the Housing Acts prior to the 1st day of January, 1946, it is provided that any

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any right, power, duty, liability or function is vested in or to be exercised or performed by the Minister or by any officer of the Department of Finance or by any person acting on behalf of the Minister, the said right, power, duty, liability or function shall be vested in and exercised or performed by the Corporation. 1945, c. 15, s. 19.

20. The Corporation may, in the place of the Minister, make, out of moneys received by it under this Act or otherwise made available to it by Parliament, all loans or payments which Her Majesty or the Minister may make or is liable to make under or pursuant to the Housing Acts, except grants for slum clearance under section 22 of the National Housing Act. 1945, c. 15, s. 21.

21. (1) All moneys owing to Her Majesty under or pursuant to the Housing Acts shall be paid to the Corporation and payment thereof to the Corporation is payment to Her Majesty.

(2) Where any moneys owing to Her Majesty under or pursuant to the Housing Acts are, after the 1st day of January, 1946, paid to the Receiver General or to any other person on behalf of Her Majesty or are in any way paid into the Consolidated Revenue Fund, the said moneys shall be paid to the Corporation. 1945, c. 15, s. 22.

22. (1) The Minister may, at the request of the Corporation and with the approval of the Governor in Council, on such terms and conditions as he may determine, from time to time advance to the Corporation

(a) out of unappropriated moneys in the Consolidated Revenue Fund, amounts not exceeding the total of the moneys due or accruing due to Her Majesty immediately before the 1st day of January, 1946, under the Housing Acts and which remain unpaid, and

(b) out of moneys appropriated under the National Housing Act with which the Minister was authorized before the 1st day of January, 1946, to make loans on behalf of Her Majesty or out of moneys otherwise appropriated by Parliament to be lent by the Minister to the Corporation for the said purpose, amounts not exceeding at any time the total of moneys payable to Her Majesty in respect of loans made on behalf of Her Majesty under the National Housing Act on or after the 1st day of January, 1946.

(2) Advances made by the Minister to the Corporation under this section may be evidenced by debentures or other evidences of indebtedness furnished by the Corporation.

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23. The Corporation is liable to repay advances made to it by the Minister under section 22 out of moneys received by it under this Act in such manner that the total amount of the said advances owing by it shall not, at any time, exceed the aggregate of

(a) the total amount payable to the Corporation under or pursuant to section 21, and

(b) the total investment of the Corporation in real or immovable property acquired by the Corporation pursuant to a loan under The Dominion Housing Act, 1935, The National Housing Act, 1938, or the National Housing Act, or deemed by subsection (3) of section 45 of the National Housing Act, to be vested in the Corporation. 1951, c. 24, s. 6.

24. The Minister shall reimburse the Corporation

(a) for losses sustained by it in respect of Her Majesty’s share of loans made under the Housing Acts other than the National Housing Act out of unappropriated moneys in the Consolidated Revenue Fund;

(b) for losses sustained by it in respect of Her Majesty’s share of loans made by Her Majesty jointly with any other person, or in respect of loans made by Her Majesty alone, under the National Housing Act whether made before or after the 1st day of January, 1946, out of moneys appropriated under the said Act for the making of the said loans by the Minister;

(c) for payments made by it to discharge liabilities of Her Majesty under any contract, agreement or guarantee made or entered into under the Housing Acts, whether made or entered into before or after the 1st day of January, 1946, out of moneys appropriated for the payment by the Minister of such liabilities under The Home Improvement Loans Guarantee Act, chapter 11 of the Statutes of Canada, 1937, and the National Housing Act, as the case may be;

(d) for payments made by it to a bank or an approved instalment credit agency under Part IV of the National Housing Act, out of moneys appropriated for such payments by the Minister under the said Part; and

(e) for expenditures incurred by the Corporation under any contract not referred to in paragraph (a), (b), (c) or (d) entered into under the National Housing Act, out of moneys appropriated for the payment of the R.S., 1952.
the said expenditures by the Minister under the said Act or otherwise appropriated by Parliament therefor. 1945, c. 15, s. 25.

25. The total amount of loans made or guarantees entered into by the Corporation on behalf of Her Majesty under the National Housing Act, for any purpose specified in the said Act, shall not, together with any loans or guarantees made or entered into by the Minister on behalf of Her Majesty under the said Act before the 1st day of January, 1946, for the same purpose, exceed the total amount of the loans or guarantees for the said purpose for which moneys are appropriated under the said Act or are otherwise appropriated by Parliament and made available to the Corporation for the said purpose. 1945, c. 15, s. 26.

26. The Corporation shall conduct research into the business of lending money on the security of mortgages and for such purpose shall compile information relating thereto. 1945, c. 15, s. 27.

27. The Corporation may enter into an agreement with a lending institution under which the lending institution agrees to furnish to the Corporation information in respect of interest rates, losses on loans secured by mortgages, costs of construction and of land, comparative rentals, availability of money for loans on the security of mortgages in different parts of Canada, costs of operation of the business of lending money on the security of mortgages, methods of appraising real and immovable property and such other information as may assist the Corporation in research into the conduct of the business of lending money on the security of mortgages and under which the Corporation will agree to furnish to the lending institution information and material relating to the lending of money on the security of mortgages. 1945, c. 15, s. 28.

28. (1) Where the Corporation has entered into an agreement with a lending institution under section 27, the Corporation may out of its capital and reserve fund established under section 30 or out of such other moneys as may be appropriated by Parliament for such purpose (a) purchase all right or interest of the lending institution in a mortgage and take an assignment of the said mortgage, (b) R.S., 1952.
(b) if the lending institution is a trust or loan company, make loans to the company on such terms and conditions including the rate of interest, as the Board may determine, upon the security of an assignment of or an agreement to assign mortgages held by the company, and

(c) if the lending institution is a trust or loan company, buy the debentures or other evidences of indebtedness, Guaranteed Investment Receipts or Guaranteed Investment Certificates of the company, and the Corporation may sell to any person all right or interest of the Corporation in any mortgage held by it and assign the said mortgage to the said person.

(2) The Corporation may acquire, hold and dispose of collateral security for the repayment of loans or the payment of debentures, other evidences of indebtedness, Guaranteed Investment Receipts or Guaranteed Investment Certificates, made or purchased by the Corporation under this section. 1945, c. 15, s. 29.

ANCILLARY POWERS.

29. (1) The Corporation may

(a) in realizing upon any mortgage or other security, assigned to or acquired by the Corporation, take title to real or immovable property and may sell or dispose of such property;

(b) acquire and hold real or immovable property for its actual use in operation and management of its business, sell or dispose of the same and acquire other such property in its stead for the same purposes;

(c) open deposit accounts with the Bank of Canada or any bank incorporated under the Bank Act;

(d) invest in securities of or guaranteed by Canada;

(e) borrow from the Minister and expend moneys appropriated by Parliament to be lent by the Minister to the Corporation or expend any moneys appropriated by Parliament to be expended by the Corporation, for the purposes for which such moneys are appropriated;

(f) make recommendations to the Minister with regard to the making of grants for slum clearance under section 22 of the National Housing Act;

(g) exercise or perform any other powers, duties or functions conferred on or required to be performed by the Corporation under any other Act or order in council; and

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(h) do any act or thing incidental to the conduct of the business of the Corporation.

(2) Where title to real or immovable property becomes vested in the name of the Corporation or of Her Majesty, whether alone or jointly with any other person, in consequence of foreclosure or other proceedings taken in respect of a mortgage assigned to the Corporation or to which Her Majesty is a party under the Housing Acts, the Corporation may pay to a municipal or other taxing authority an amount equivalent to the taxes that might be levied in respect of the said property or of the interest of the Corporation or of Her Majesty therein by the said authority if the said property or interest were not so vested, and may enter into such agreements as may be necessary to give effect to the provisions of this subsection. 1945, c. 15, s. 30.

**RESERVE.**

30. The Corporation shall establish a reserve fund and the profits of the Corporation in each fiscal year remaining after such provision as the Board thinks proper for bad and doubtful debts, depreciation in assets and all such other matters as in the opinion of the Board should be provided for, shall be credited to the reserve fund, but when the reserve fund has reached a total of five million dollars, any profits of the Corporation that would be credited to the reserve fund, shall be paid to the Receiver General. 1945, c. 15, s. 31.

**PART III.**

**AUDIT.**

31. (1) The Minister, with the approval of the Governor in Council, shall appoint two auditors to hold office for a term not exceeding two years, to audit the affairs of the Corporation.

(2) No person is eligible to be an auditor unless he resides in Canada, is an accountant who has for at least six years preceding the date of his appointment practised his profession in Canada, and is a member in good standing of an institute or association of accountants incorporated under the authority of the legislature of any province of Canada.

(3) No person is eligible to be an auditor if he or any member of his firm has been auditor for two successive years during the three next preceding years.

1785 (4) R.S., 1952.
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Vacancy.  
(4) When any vacancy occurs in the office of the auditor of the Corporation, notice thereof shall forthwith be given by the Corporation to the Minister who thereupon shall appoint some other auditor to serve until the last day of February next following.

Ineligibility.  
(5) No director or officer of the Corporation and no member of a firm of auditors of which a director is a member, is eligible for appointment as an auditor.

Report.  
(6) The Minister may from time to time require the auditors to report to him upon the adequacy of the procedure adopted by the Corporation for the protection of its creditors and as to the sufficiency of their procedure in auditing the affairs of the Corporation; and the Minister may, in his discretion, enlarge or extend the scope of the audit or direct that any other procedure be established or that any other examination be made by the auditors as the public interest may seem to require.

(7) A copy of every report made by the auditors to the Corporation under this section shall be transmitted to the Minister by the auditors at the same time as such report is transmitted to the Corporation. 1945, c. 15, s. 32.

FISCAL YEAR OF CORPORATION.

Fiscal year.  
32. The fiscal year of the Corporation shall be the calendar year. 1945, c. 15, s. 33.

RETURNS.

Annual statement of accounts to Minister.  
33. (1) Within ten weeks after the end of each fiscal year, the Corporation shall transmit to the Minister a statement, in the form prescribed by its by-laws, of its accounts for the fiscal year, signed by the President or the Vice-President and the Chief Accountant or Acting Chief Accountant and certified by the auditors of the Corporation, together with such report as the Board may deem desirable or as may be required by the Minister.

(2) A copy of the accounts so signed and certified and of the report of the Board shall be forthwith published in the Canada Gazette and if Parliament is then sitting, shall, within fourteen days after the receipt thereof by the Minister, be laid before Parliament or if Parliament is not sitting, shall be laid before Parliament within fourteen days after the commencement of the next ensuing session.

(3) As soon as practicable after the end of each calendar year, the Board shall prepare a report with regard to the administration of the affairs of the Corporation during the preceding calendar year, and the report shall be laid before 1786

Parliament

R.S., 1952.
34. The Corporation shall furnish to the Minister from time to time or periodically at such times and in such manner as he may require, such statements or reports with regard to any or all of its business under this Act as he may require. 1945, c. 15, s. 34.

35. Every officer or auditor of the Corporation who verifies any statement, account or list required to be furnished to the Minister pursuant to the provisions of this Act, or who has to do with the delivering or transmitting of the same to the Minister knowing the same to be false in any material particular, is guilty of an indictable offence and liable to imprisonment for not more than five years and not less than six months. 1945, c. 15, s. 35.

36. No Act relating to the insolvency or winding-up of any corporation applies to the Corporation and in no case shall the affairs thereof be wound up unless Parliament so provides. 1945, c. 15, s. 36.

37. The Minister, with the approval of the Governor in Council, may incur organization and preliminary expenses in the furtherance of the purposes of this Act between the date of the passing of this Act and the first meeting of the Board of Directors not exceeding twenty-five thousand dollars, and any expenses so incurred may be paid out of unappropriated moneys in the Consolidated Revenue Fund and shall be recoverable from the Corporation. 1945, c. 15, s. 38.

38. Where under the Housing Acts any act, matter or thing to be done by the Minister requires the approval of the Governor in Council or where the Governor in Council may make any orders or regulations on the recommendation of the Minister, the said approval or the said orders or regulations may be made on a recommendation of the Minister. 1945, c. 15, s. 39.

39. (1) Where an officer or employee of the Corporation was an officer, clerk or employee in the Civil Service of Canada immediately prior to his employment by the Corporation, the rate of salary paid to him by the Corporation shall not be less than the rate of salary which he was receiving in the Civil Service immediately prior to his employment by the Corporation.

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(2) R.S., 1952.
(2) Where an officer or employee of the Corporation was immediately prior to his employment by the Corporation a contributor under the *Civil Service Superannuation Act*, he shall continue to be such a contributor until the coming into operation of a by-law under subsection (3) of section 14 establishing a pension fund for the officers and employees of the Corporation when he shall cease to be a contributor under the *Civil Service Superannuation Act* and shall, in the place of receiving any allowance, gratuity or other benefit, under the said Act, become a contributor to the said pension fund.

(3) During any period while an officer or employee of the Corporation continues to be a contributor under the *Civil Service Superannuation Act* the Corporation shall pay into the Consolidated Revenue Fund to be credited to the Superannuation Account under the said Act a like amount to that contributed by the said officer or employee.

(4) When an officer or employee of the Corporation referred to in subsection (2) becomes a contributor to the pension fund established by the Corporation, the Minister shall, as the Governor in Council may direct, pay to the Corporation, out of the Superannuation Account in the Consolidated Revenue Fund or out of unappropriated moneys in the Consolidated Revenue Fund, such amount as may, with the approval of the Governor in Council, be agreed upon between the Minister and the Corporation in respect of the service of the officer or employee that might have been counted under the *Civil Service Superannuation Act* at the time he became a contributor to the pension fund of the Corporation and the said service of the officer or employee in the Civil Service shall be counted as service with the Corporation for the purposes of the pension fund established by the Corporation.

(5) Where an officer or employee of the Corporation mentioned in subsection (4) terminates his service with the Corporation to return to a position in the Civil Service and becomes a contributor under the *Civil Service Superannuation Act*, the Corporation shall pay into the Consolidated Revenue Fund, out of the pension fund of the Corporation or otherwise, such amount as may, with the approval of the Governor in Council, be agreed upon between the Corporation and the Minister, in respect of the service of the said officer or employee which may have been counted for the purposes of the said pension fund at the time of the termination of his service with the Corporation, which amount shall be credited to the Superannuation Account.
annuation Account and the said service may thereupon be counted as service in the Civil Service for the purposes of the said Act.

(6) Where, for the purpose of the Civil Service Superannuation Act or the pension fund established by the Corporation, any computation is based on the salary payable during any period to an officer, clerk or employee to whom this section applies, the computation shall be based on the salary payable to the officer, clerk or employee during the relevant period whether in the Civil Service or in the employment of the Corporation. 1945, c. 15, s. 40.

40. The Minister of any department, or the officer in charge of any branch or portion of the Government of Canada, or any agent of Her Majesty in right of Canada, may, upon request of the Corporation and with the approval of the Governor in Council, agree to assist the Corporation on such terms and conditions as may be approved by the Governor in Council by providing such services as the Executive Committee may deem advisable for carrying out the business of the Corporation. 1945, c. 15, s. 41.

SCHEDULE

OATH OF FIDELITY AND SECRECY.

I......................... do solemnly swear that I will faithfully, truly and to the best of my judgment, skill and ability, execute and perform the duties required of me as a director (officer or employee as the case may be) of the Central Mortgage and Housing Corporation and which properly relate to any office or position in the said Corporation held by me.

I further solemnly swear that I will not communicate or allow to be communicated to any person not legally entitled thereto any information relating to the affairs of the Corporation, nor will I allow any such person to inspect or have access to any books or documents belonging to or in the possession of the Corporation and relating to the business of the Corporation. 1945, c. 15, Sch.

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

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R.S., 1952.
An Act to Encourage the Improvement of Cheese and Cheese Factories.

CHAPTER 47.

1. This Act may be cited as the Cheese and Cheese Factory Improvement Act. 1939, c. 13, s. 1.

2. In this Act

(a) "grader" means a grader as defined in the Canada Dairy Products Act;

(b) "Minister" means the Minister of Agriculture;

(c) "subsidized cheese factory" means a cheese factory the owner of which has been awarded a grant or subsidy under this Act. 1939, c. 13, s. 2.

3. The Governor in Council may grant, out of moneys appropriated by Parliament for the purpose, a sum not exceeding fifty per cent of the amount actually expended for new material, new equipment and labour utilized in constructing, reconstructing and equipping cheese factories that are eligible for a subsidy under this Act and regulations, if

(a) the cheese ripening room in such factory is efficiently insulated, or efficiently insulated and mechanically refrigerated, and

(b) each of such factories replaces two or more existing cheese factories. 1939, c. 13, s. 3; 1940, c. 26, s. 1.

4. The Governor in Council may grant, out of moneys appropriated by Parliament for the purpose, a sum not exceeding fifty per cent of the amount actually expended for

(a) efficiently insulating,

(b) efficiently insulating and enlarging, if necessary,

(c) efficiently insulating and mechanically refrigerating, cheese

R.S., 1952.
Cheese Factory Improvement.

cheese ripening rooms of existing factories or new factories and for new equipment and essential parts of cheese pressing equipment required for the purpose of standardization of the diameter of cheese. 1940, c. 26, s. 2.

5. The Minister may, with the approval of the Governor in Council, contract with the owner of any cheese factory who desires to secure a grant upon the terms and conditions prescribed by the regulations. 1939, c. 13, s. 5.

6. In any application for a grant under section 3 the owner of the cheese factory shall undertake, in a manner satisfactory to the Minister or as prescribed in the regulations, that such factory shall replace two or more existing cheese factories and that such replaced cheese factories shall cease to operate as such prior to the payment of the grant. 1939, c. 13, s. 6.

7. The Governor in Council may make regulations respecting

(a) the terms and conditions relative to the construction, reconstruction, insulation, refrigeration and equipment of cheese factories with respect to which grants under this Act may be made;

(b) the manner in which grants to subsidized cheese factories shall be paid;

(c) the cancellation of any grant for failure to comply with any term or condition or regulation applicable thereto;

(d) the standardization of cheese pressing equipment;

(e) the terms and conditions relative to the award of any grant with respect to cheese that scores ninety-three or more points on grading as provided herein;

(f) any other matter deemed necessary for the efficient enforcement of this Act. 1939, c. 13, s. 7.

8. (1) The Governor in Council may grant to cheese factories, for distribution amongst producers in accordance with regulations, out of moneys appropriated by Parliament for the purpose, the sum of one cent per pound on all cheese that scores ninety-three points on grading or scoring by a grader, and the sum of two cents per pound on all cheese that scores ninety-four or more points on grading or scoring by a grader.

R.S., 1952.
(2) The Governor in Council may make regulations respecting the payment and distribution of grants under subsection (1) and may prescribe the penalties, not exceeding a fine of two hundred and fifty dollars or imprisonment for a term not exceeding three months or both fine and imprisonment, that may be imposed on summary conviction for violation of any regulation made under this section. 1949, c. 10, s. 1.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952
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CHAPTER 48.

An Act respecting the Civil Service of Canada.

SHORT TITLE.

1. This Act may be cited as the Civil Service Act. Short title. R.S., c. 22, s. 1.

INTERPRETATION.

2. (1) In this Act, Definitions.

(a) "Civil Service" means the civil positions and employees in and under the several departments of the Government of Canada, and in the offices of the Auditor General, the Clerk of the Privy Council, the Governor General’s Secretary, the Public Archives, the Board of Transport Commissioners for Canada, the Civil Service Commission, and all other civil positions under and persons in the civil employ of Her Majesty, but not including the members of any commission or board appointed by the Governor in Council;

(b) "Commission" means the Civil Service Commission;

(c) "deputy" or "deputy head" means the deputy of the Minister of the Crown presiding over the department, the Clerk of the Privy Council, the Clerks of the Senate and House of Commons, the Librarians of Parliament, the Commissioner of the Royal Canadian Mounted Police, the Superintendent of Insurance, the Dominion Archivist, the Board of Transport Commissioners for Canada and, in all cases in which such meaning is not inconsistent with his powers and duties under the Financial Administration Act, the Auditor General;

(d) "employee" means officers, clerks, and employees in the Civil Service, but does not include deputy heads;

(e) R.S., 1952.
“Head of the department.”

“Member of the Women’s Royal Naval Services.”

“Veteran.”

(e) “head of the department” means the Minister of the Crown for the time being presiding over the department and includes the Speakers of the Senate and House of Commons;

(f) “member of the Women’s Royal Naval Services” means a person who

(i) enrolled in the Women’s Royal Naval Service;

(ii) enrolled in Queen Alexandra’s Royal Naval Nursing Service or the reserve therefor; or

(iii) enrolled as a medical or dental practitioner employed with the Medical Branch or Dental Branch of the Royal Navy with naval status for general service;

(g) “veteran” means a person who

(i) during World War I, was on active service overseas in the naval, army or air forces or who served on the high seas in a seagoing ship of war in the naval forces of His Majesty or of any of the Allies of His Majesty, and who has left such service with an honourable record or has been honourably discharged,

(ii) during World War II was on active service

(A) in the naval, army or air forces of His Majesty or any of His Majesty’s Allies and at the commencement of his active service was domiciled in Canada or Newfoundland, or

(B) in the naval, army or air forces of Canada, and, not being domiciled in Canada at the commencement of his active service, is a Canadian Citizen,

and who, in the course of such service, performed duties outside of the Western Hemisphere, or on the high seas in a ship or other vessel service that was, at the time he performed those duties, classed as “sea time” for the purpose of the advancement of naval ratings, or that would have been so classed had the ship or other vessel been in the service of the naval forces of Canada,

(iii) during World War II served as a member of the Women’s Royal Naval Services or as a member of the South African Military Nursing Service outside of the Western Hemisphere and who, at the commencement of her service during World War II, was domiciled in Canada or Newfoundland,

(iv) has been certified by the Under Secretary of State for External Affairs as having been enrolled in Canada or Newfoundland by United Kingdom authorities.

R.S., 1952.
Civil Service.

authorities for special duty during World War II in war areas outside of the Western Hemisphere, and who served outside of the Western Hemisphere, and at the time of his enrolment was domiciled in Canada or Newfoundland, or

(v) during World War II served outside of the Western Hemisphere with the naval, army or air forces of His Majesty raised in Canada or Newfoundland as a representative of Canadian Legion War Services Inc., The National Council of the Young Men's Christian Associations of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services, and who was authorized so to serve by the appropriate naval, army or air force authority and who, at the commencement of his service with those forces during World War II, was domiciled in Canada or Newfoundland,

but, notwithstanding anything in this paragraph, does not include a person who

(vi) served outside of the Western Hemisphere or on the high seas only in that he was a passenger in an aircraft, ship or other vessel, or only in that he underwent a limited period of training in an aircraft, ship or other vessel incidental to a program of instruction, or

(vii) by reason of his misconduct, since the 10th day of September, 1939, ceased to serve in the naval, army or air forces of His Majesty or of any of His Majesty's Allies, or to be a member of the Women's Royal Naval Services or the South African Military Nursing Service, or to be enrolled for the special duty mentioned in this paragraph or to serve with the forces as a representative of Canadian Legion War Services Inc., The National Council of the Young Men's Christian Associations of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services;

(h) "Western Hemisphere" means the continents of North and South America, the islands adjacent thereto and the territorial waters thereof, including Newfoundland, Bermuda and the West Indies, but excluding Greenland, Iceland and the Aleutian Islands;

(i) "widow of a veteran" means the widow of a person who, being a veteran, died from causes arising during the service by virtue of which he became a veteran;

R.S., 1952.
(j) "World War I" means the war declared by His Majesty on the 4th day of August, 1914, against the Empire of Germany and subsequently, against other powers;

(k) "World War II" means the war declared by His Majesty on the 10th day of September, 1939, against the German Reich and subsequently against Italy, Finland, Hungary, Rumania and Japan.

(2) For the purpose of determining whether a person is a veteran, World War II shall be deemed to have terminated

(a) in respect of service in connection with operations in the European and Mediterranean Theatres of War, on the 8th day of May, 1945; and

(b) in respect of service in connection with operations in the Pacific Theatre of War on the 15th day of August, 1945. R.S., c. 22, s. 2; 1938, c. 53, s. 3; 1947, c. 53, s. 1; 1949, c. 6, s. 5; 1951 (2nd Sess.), c. 7, s. 3.

PART I.

CONTROL AND DIRECTION OF THE SERVICE.

CIVIL SERVICE COMMISSION.

3. (1) There shall be a Commission called the Civil Service Commission, consisting of not more than three members appointed by the Governor in Council.

(2) The Governor in Council may appoint one of the commissioners to be the Chairman of the Commission.

(3) Subject to this section, a commissioner holds office during good behaviour for a period of ten years from the date of his appointment, but on the expiration of his first or a subsequent term of office he is eligible to be re-appointed for a further term not exceeding ten years.

(4) A commissioner ceases to hold office upon attaining the age of sixty-five years, except that, notwithstanding section 12 of the Civil Service Superannuation Act, where the Governor in Council is of opinion that it would be in the public interest to extend the term of office of a commissioner beyond that age, the Governor in Council, on the recommendation of the Prime Minister, may extend the term of office of a commissioner beyond the age of sixty-five years for a period not exceeding five years.

R.S., 1952.

(5) Any commissioner may be removed from office at any time by the Governor General, on address of the Senate and House of Commons.

(6) The rank and standing of each commissioner is that of a deputy head.

(7) There shall be paid to each commissioner out of the Consolidated Revenue Fund such salary as may be fixed by the Governor in Council.

(8) A commissioner shall not hold any other office in the Civil Service or engage in any other employment.

(9) Each commissioner shall, before entering upon the duties of his office, take and subscribe before the Clerk of the Privy Council, the oath in Schedule A. R.S., c. 22, s. 3; 1951 (2nd Sess.), c. 10, ss. 1, 2.

POWERS AND DUTIES OF THE COMMISSION.

4. (1) The duties of the Commission are

(a) to test and pass upon the qualifications of candidates for admission to, and transfer and promotion in, the Civil Service and to issue certificates with respect thereto required under this Act or the regulations;

(b) of its own motion to investigate and report upon the operation of this Act, and upon the violation of any of its provisions or of any regulation, and, upon the request of the head of a department, to investigate and report upon any matter relative to the department, its officers, clerks, and other employees;

(c) to report upon the organization or proposed organization of the departments or any portion of any department or of the Civil Service, and upon any proposed change in such organization;

(d) to obtain the assistance of competent persons to assist the Commission in the performance of its duties;

(e) to make an annual report on the organization and staff, including the duties and salaries of such staff, of each portion of the Civil Service;

(f) to arrange for the transfer of supernumeraries or other officers, clerks and employees from portions of the Civil Service where they are no longer required to other portions of the Civil Service where they are required;

(g) to engage in other employment.

1799 R.S., 1952.
(g) such other duties as are assigned to it by the Governor in Council.

(2) The deputy heads and all other officers and employees in the Civil Service shall give the Commission such access to their respective departments and offices and such facilities, assistance and information as the Commission may require for the performance of its duties.

(3) In connection with, and for the purposes of, any investigation or report, the Commission or any commissioner holding an investigation shall have all the powers of a commissioner appointed under Part II of the Inquiries Act.

(4) The Commission shall make an annual report and statement of the transactions and affairs of the Commission during the year then next preceding, and the report shall be laid before Parliament. R.S., c. 22, s. 4.

REGULATIONS.

5. (1) The Commission may make such regulations as it deems necessary or convenient for carrying out this Act, including regulations governing the performance by the Commission of its own duties hereunder.

(2) All such regulations are subject to the approval of the Governor in Council. R.S., c. 22, s. 5; 1950, c. 50, s. 10.

DEPUTY HEADS.

6. (1) A deputy head for each department of the Government shall be appointed by the Governor in Council, and shall hold office during pleasure.

(2) No officer shall be raised to the rank of deputy head, except where a vacancy occurs or where a new department is created by Act of Parliament.

(3) Where a deputy head is removed from his office, a statement of the reasons therefor shall be laid on the table of both Houses of Parliament within the first fifteen days of the next following session. R.S., c. 22, s. 6.

7. (1) The deputy head of a department shall, subject to the directions of the head of the department, oversee and direct the officers, clerks and employees of the department, have general control of the business thereof, and perform such other duties as are assigned to him by the Governor in Council.

R.S., 1952.
(2) A deputy head shall give his full time to the Civil Service, and shall discharge all duties required by the head of the department, or by the Governor in Council, whether such duties are in his own department or not. R.S., c. 22, s. 7.

8. (1) Unless otherwise provided by the Governor in Council, in the absence of a deputy head, the assistant deputy head, or if there is no assistant deputy head, or the assistant deputy head is absent, an officer or clerk named by the head of the department shall have the powers and perform the duties of the deputy head.

(2) There shall be in the office of the Auditor General an assistant auditor general who shall act for the Auditor General in his absence. R.S., c. 22, s. 8.

PART II.

ORGANIZATION, CLASSIFICATION AND COMPENSATION OF THE SERVICE.

ORGANIZATION OF DEPARTMENTS.

9. (1) The Commission shall, after consulting with the several deputy heads, the heads of branches and other chief officers, prepare plans for the organization of each department and of each branch or portion of the Civil Service, such organization to follow, as far as possible, the same general principles in all branches of the Civil Service.

(2) As soon as the plan of organization is completed for any branch or portion of the Civil Service, the plan of organization shall be submitted for the approval of the Governor in Council.

(3) If, after the approval of the Governor in Council, the deputy head or the Commission is of opinion that the plan of organization might with advantage be in any way changed, the Commission shall, in a similar manner, prepare a report upon such proposed change, and shall submit the same for the approval of the Governor in Council; and no change shall be made in the organization of any department until it has been so reported upon by the Commission.

(4) As soon as any plan of organization is confirmed by the Governor in Council, the deputy head shall, subject to the approval of the Commission, forthwith cause the officers, clerks and employees affected thereby to be reclassified for the purpose of placing each officer, clerk and employee in a proper place under such plan of organization.

R.S., 1952.
(5) If, after the organization and classification has been effected, the number of officers, clerks, and employees in any portion of the Civil Service, or in any class or grade thereof, is greater than the number allowed under such organization, the remainder shall be supernumeraries in that class or grade respectively in which they rank, and shall so remain until they are placed in any vacancies that may occur or until they are transferred to another portion of the Civil Service, or until they leave such service. R.S., c. 22, s. 9.

CLASSIFICATION OF THE SERVICE.

10. (1) The Civil Service shall, as far as practicable, be classified and compensated in accordance with the classification of such Service dated the 1st day of October, 1919, signed by the Commission and confirmed by chapter 10 of the statutes of the year 1919, 2nd session, and with any amendments or additions thereto thereafter made; and references in this Act to such classification shall extend to include any such amendments or additions.

(2) The Commission may, as it from time to time deems necessary,

(a) establish additional classes and grades and classify therein new positions created or positions included or not included in any class or grade established in the said classification, and

(b) divide, combine, alter, or abolish existing classes and grades.

(3) Each such class shall embrace all positions similar in respect to the duties and responsibilities appertaining thereto and the qualifications required for the fulfilment thereof, and shall be given a classification title indicative of the character and rank of the employment.

(4) The statement of duties made in defining a class in the classification shall not affect the powers or duties of any employee under any statute or the power of a head of a department or a deputy head to control and direct the work of any employee under such head or deputy head.

(5) Any change in the duties of a position that, in the opinion of the Commission, is material, shall operate to abolish it and to create a new position, which shall be classified by the Commission under this section.

(6) The classification title prescribed under subsection (3) shall be observed in all records and communications of the Commission, the Auditor General and the Treasury Board.

R.S., 1952.
Board, and in all departmental estimates and parliamentary returns and appropriations, but need not be used for other departmental purposes. R.S., c. 22, s. 10.

COMPENSATION.

11. (1) The Commission shall, from time to time, as compensation. may be necessary, recommend rates of compensation for any new classes that may be established hereunder, and may propose changes in the rates of compensation for existing classes.

(2) In each class there shall be a minimum and a maximum salary rate and such intermediate rates as may be considered necessary and proper to provide increases between the minimum and maximum.

(3) Proposed rates of compensation shall become operative only upon their approval by the Governor in Council, and, where any increased expenditure will result therefrom, when Parliament has provided the money required for such increased expenditure. R.S., c. 22, s. 12.

12. The rate of compensation of an employee upon appointment to a position in any class in the Civil Service shall be at the minimum rate prescribed for the class, except that where the appointee is already in the Civil Service in another position, the rate of compensation upon appointment to the new position through promotion shall be the same as that received before the new appointment, or, if there be no such rate for the new class, then at the next higher rate, but no appointment shall in any case be made at less than the minimum or at more than the maximum rate prescribed for a class. 1932, c. 40, s. 1.

13. (1) The rate of compensation of an employee who has not reached the maximum rate of compensation of the class in which he is serving may, subject to the regulations of the Commission, be increased by the deputy head, if he is satisfied that the employee has rendered meritorious service and has increased his usefulness in the Service.

(2) The increase shall be to the next higher rate for the class, and the new rate shall become effective at the next quarterly date after the increase is granted by the deputy head, that is to say, the 1st day of January, April, July or October in any year.

(3) No employee whose rate of compensation exceeds six hundred dollars per annum shall receive an increase under this date of increase. R.S., 1952.
this section more than once in each year, unless he is
classified in a position in respect of which the classification
provides for semi-annual instead of annual increases or
compensation. R.S., c. 22, s. 14; 1932, c. 40, s. 2.

14. Notwithstanding section 12,

(a) where a temporary employee is required in Canada
outside of the City of Ottawa, if the minimum rate of
compensation prescribed for the class in which the posi-
tion is classified is less than the prevailing rate of pay
for similar work incident to the position in the place or
locality where the work is required to be performed,
the Commission may engage a temporary employee at
such prevailing rate instead of at the minimum rate
prescribed for such class if the prevailing rate does
not exceed the maximum rate prescribed for the class
in which the position is classified;

(b) where a temporary employee becomes permanently
employed in the Civil Service, his rate of compensation
is not, by reason only of his appointment as a
permanent employee, required to be fixed below the
rate of compensation that he received in the position
in which he was temporarily employed immediately
prior to becoming permanently employed. 1947, c. 53,
s. 3.

15. The Commission shall make regulations under
which the deputy head may, for sufficient reason, authorize
the payment to employees, not in administrative or execu-
tive positions, of such additional remuneration as may
be prescribed in such regulations, for work done outside
of prescribed hours. R.S., c. 22, s. 16.

ADDitional Payments.

16. (1) In the absence of special authority of Parlia-
ment, no payment additional to the salary authorized by
law shall be made to any deputy head, officer, clerk or
employee permanently employed in the Civil Service in
respect of any service rendered by him, whether in the
discharge of his ordinary duties of office or of any other
duties that may be imposed upon him, or that he may
undertake or volunteer to discharge or otherwise perform.

(2) Nothing in this section is intended to prohibit the
payment to any officer, clerk or employee of a separate
annual salary from each of two or more departments or
distinct branches of the Civil Service in respect of separate
duties performed for each of such departments or branches.

R.S., 1952.

1804 respectively
respectively, if one of such salaries is not sufficient to compensate him for his whole time, and if the aggregate salaries do not, in the opinion of the deputy head, concurred in by the Commission, exceed reasonable compensation for the discharge of all the duties so performed or to any officer, clerk or employee on leave of absence while performing duties in the office of the Prime Minister, of such salary as may be fixed by the Governor in Council. R.S., c. 22, s. 17; 1947, c. 53, s. 4.

POSITION LISTS.

17. The Commission shall prepare a complete list of the employees in the Civil Service and shall furnish the Auditor General with a copy thereof, and shall also forthwith notify the Auditor General of the name, classification, title, salary and the department of each person appointed to or removed from the Service, and of each employee in the Service whose status as to position or salary is changed. R.S., c. 22, s. 18.

PART III.

APPOINTMENTS AND EXAMINATIONS, ETC.

APPOINTMENT.

18. Except as otherwise provided in this Act or in any regulation, neither the Governor in Council nor any minister, officer of the Crown, board or commission, shall have power to appoint or promote any employee to a position in the Civil Service. R.S., c. 22, s. 19.

19. Except where otherwise expressly provided, all appointments to the Civil Service shall be upon competitive examination under and pursuant to this Act, and shall be during pleasure; but no appointment, whether permanent or temporary, shall be made to a local position within a province, and no employee shall be transferred from a position in a province to a local position in the same or in another province, whether permanent or temporary, until and unless the candidate or employee has qualified, by examination, in the knowledge and use of the language, being the French or the English language, of the majority of the persons with whom he is required to do business. 1938, c. 7, s. 1.

20. (1) Every deputy head shall notify the Commission of every vacancy in any position in his department immediately after the vacancy occurs, and, when such vacancy is to be filled, the deputy head shall request the Commission to make an appointment.

(2) R.S., 1952.
(2) The Commission shall thereupon appoint the person whose name stands highest upon the Commission’s list of eligible persons for the class in which the position is found and who is willing to accept the appointment; where there is no such list for the class, the Commission shall forthwith hold an examination and, if necessary to prevent any serious interference with the public business, but not otherwise, may fill the position at once by making a temporary appointment as prescribed herein.

(3) Except as to appointments to positions in the headquarters of the several departments and other portions of the Civil Service at Ottawa, the appointments to any local positions in any province shall, so far as practicable, be made from persons who have resided in such locality for a period of at least one year immediately preceding the date last fixed for receiving applications for such local positions. R.S., c. 22, s. 21; 1932, c. 40, s. 4.

Age limits.  
21. The Commission, with the approval of the Governor in Council, may by regulation prescribe the several limits of age within which persons are eligible for appointment to positions in the Civil Service. R.S., c. 22, s. 22.

Post Office employees.  
22. (1) When it has been determined by the Governor in Council that any post office, the employees of which do not come under this Act, is to be brought thereunder, any person then employed in that post office, who  
(a) has had at least two years’ postal experience, one of which was in that post office,  
(b) was employed in any such post office on the 27th day of June, 1925, or was, at the commencement of his service, within the limits of age prescribed by the Commission, and  
(c) satisfies the Commission that he possesses the necessary qualifications,  
shall be considered eligible for appointment to any position in such office without competitive examination.

Salary.  
(2) Upon an appointment being made under subsection (1), the person appointed shall receive the same salary as he was receiving immediately prior to such appointment, except that  
(a) where the salary prior to appointment is less than the minimum rate of the position to which he is appointed, his salary shall be increased to such minimum rate, and  
(b) where the salary prior to appointment exceeds the salary of which he would have been in receipt had he entered the Service at the minimum rate of the 1806 class.  

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class and had been allowed a number of annual increases equivalent to the number of years of his service, the salary to be paid to him upon appointment shall be fixed by the Commission. R.S., c. 22, s. 23.

**PROBATION.**

23. (1) The deputy head may, at any time before the expiration of six months, reject for cause any person assigned or appointed to any position under his control or direction, or he may extend the period of probation within which such person may be rejected for another six months; and the cause of rejection with full particulars, or the reason for extending the period of probation, shall be reported by the deputy head to the Commission.

(2) Where a person is rejected, the Commission shall thereupon select another person to take the place of the one rejected.

(3) The Commission shall, after investigation, decide whether the name of a rejected person shall be struck off the list as unfit for the service generally or whether he shall be allowed a trial in some other position for which he may be eligible. R.S., c. 22, s. 24; 1932, c. 40, s. 5.

24. After a person has served in a position for the probationary term of six or twelve months, as the case may be, he shall be deemed to be appointed to such position. R.S., c. 22, s. 25.

**EXAMINATIONS.**

25. (1) Competitive examinations shall be held by the Commission to establish lists of persons eligible for appointment.

(2) Such examinations may be written or oral or in the form of a demonstration of skill or any combination of these, and they shall be of a character fairly to test and determine the relative fitness and ability of candidates actually to perform the duties of the class to which they seek to be appointed, and any investigation of training and experience and any test of technical knowledge, manual skill, or physical fitness that, in the judgment of the Commission, serves to this end may be employed.

(3) Except as herein provided, the examinations shall be open to all persons who may be lawfully appointed to any position within the class for which they are held, with such limitations as may be specified in the regulations of

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of the Commission as to age, sex, health, habits, residence, moral character and other qualifications that are, in the judgment of the Commission, requisite to the performance of the duties of such positions.

(4) The Commission shall designate the classes of positions for which, having regard to the number and frequency of appointments, lists of persons eligible for appointment shall always be maintained, and, for other classes, examinations shall be held only when vacancies occur and no list of persons so eligible exists. R.S., c. 22, s. 26.

26. The list of eligible persons for each class of positions in the Civil Service shall be made up first of names of persons who have previously held permanent positions in the class and who were laid off while in good standing under this Act, and then of names of persons who have been examined by the Commission and found qualified. R.S., c. 22, s. 27.

27. A person who was permanently employed in the Civil Service and who resigned therefrom in order to undertake service by virtue of which he is a veteran, may apply to the Commission to be reinstated in the Civil Service, and the Commission shall thereupon place his name on the list of eligible persons for the class of position from which he resigned, or for any other position for which he may have qualified, in the order, as respects other persons, provided by the regulations of the Commission, and his salary on appointment shall be the salary he was receiving at the time of his resignation, or the minimum salary of the class in which the position is classified, whichever be the higher. 1947, c. 53, s. 5.

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.

(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:

(a) those who are in receipt of a pension
   (i) by reason of their service in World War I, or
   (ii) by reason of their service only in World War II, and who at the commencement of such service were domiciled in Canada or Newfoundland,
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who have from causes attributable to such service lost capacity for physical exertion to an extent which makes them unfit efficiently to pursue the avocations which they were pursuing before the war, and who have not been successfully re-established in some other avocation, shall be placed, in order of merit, ahead of other competitors;

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

(c) those who do not come within paragraphs (a) or (b) shall be placed, in order of merit, on the list following those competitors mentioned in paragraph (b), but if there are no such competitors, then following the competitors, if any, mentioned in paragraph (a). 1947, c. 53, s. 6; 1949, c. 6, s. 5.

29. The provisions of any statute or regulation prescribing the age limit and physical requirements with respect to any appointment in the Civil Service do not apply to any person who is mentioned in paragraph (a) of subsection (2) of section 28 or who is a veteran, if the Commission certifies that he is of such an age and in such a satisfactory physical condition that he is then able to perform the duties of the office and will probably be able to continue to do so for a reasonable period after his appointment. 1947, c. 53, s. 7.

30. Special competitive examinations may be held by the Commission, in accordance with regulations in that behalf made by the Commission and approved by the Governor in Council, for ascertaining the qualifications of persons to be employed as temporary officers, clerks and employees for the compilation of any census or for the audit and payment of fees and expenses in connection with any general election. R.S., c. 22, s. 31.

31. Subject to section 19, every examination under this Act shall be held in the English or French language, at the option of the candidate, and notice of every examination shall be published in the English and French languages in the Canada Gazette, stating the number of positions that it is expected will be open for appointments, the positions that are then vacant, and in each case the qualifications required for such positions. 1938, c. 7, s. 2.

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32. (1) No person shall, without the authority of the Governor in Council, be admitted to any examination unless he is a natural born or naturalized British subject, and also has been a resident of Canada or Newfoundland for at least five years.

(2) Any person holding a permanent appointment in the Civil Service may enter for any open competition or examination if such person, when first appointed, was not older than the maximum age prescribed for the position for which the examination is being held and if successful thereat may be appointed irrespective of his age. R.S., c. 22, s. 33; 1949, c. 6, s. 5.

33. Where the Commission is satisfied that any irregularity or fraudulent practice has obtained at an examination held by it or by any person deputed by it, the Commission may summon before it by a summons, in the form in Schedule B, signed by the Chairman or by any one of the commissioners, and may examine under oath or affirmation any person who, in its opinion, is in a position to give evidence in relation to such irregularity or fraudulent practice. R.S., c. 22, s. 34.

34. Where a person is proved upon any inquiry to have been concerned in any fraudulent practice, or to have been guilty of any breach of the regulations made by the Governor in Council with respect to any examination held under the authority of this Act, that person is liable, upon summary conviction, to a penalty not exceeding fifty dollars or to imprisonment for a term not exceeding one month, and where his name is upon the list of persons who have been found qualified for any position the Commission may remove his name from the list. R.S., c. 22, s. 35.

35. Every person who, at any examination held under this Act, personates any candidate or employs, induces or allows any person to personate him or connives or assists at any personation, is guilty of an offence and liable, on summary conviction, to imprisonment for a term not exceeding six months, or to a fine not exceeding two hundred dollars, and, if he is employed in the Civil Service, to be dismissed therefrom. R.S., c. 22, s. 36.

36. (1) Every person who surreptitiously procures from any printer or other person, and every person who, without authority, furnishes to any other person any examination question paper or any other paper relating to an examination...
tion held under this Act, is guilty of an offence and liable, on summary conviction, to imprisonment, with or without hard labour, for a term not exceeding six months, or to a Penalty. fine not exceeding two hundred dollars, and, if he is employed in the Civil Service, to be dismissed therefrom.

(2) No such person shall be allowed to present himself at any subsequent examination. R.S., c. 22, s. 37.

TEMPORARY EMPLOYMENT.

37. (1) When, from a temporary pressure of work, extra assistance is required in any branch of the Civil Service, the Commission may, on the written report of the deputy head that such extra assistance is required, authorize the employment of such number of temporary employees as are required to carry on the work.

(2) The Commission shall establish lists of persons eligible for such temporary employment.

(3) Temporary employment in the Civil Service shall be authorized only for such time, not exceeding six months, as the Commission deems necessary, and the period for which the employment is authorized shall be mentioned in the certificate of qualification issued by the Commission; and one or more extensions of such period of employment may be granted by the Commission, but each extension shall be limited to a period not exceeding six months. R.S., c. 22, s. 38.

38. (1) When employees are required on short notice for emergency work outside the City of Ottawa, the responsible agent or officer of the department requiring the extra assistance may engage the necessary employees, and the agent or officer in each case shall forthwith report to the Commission through the deputy head of his department the names of the persons so employed.

(2) No such employment shall extend beyond thirty days unless approved by the Commission, but, where the place of employment is outside Canada, the term of employment may extend to ninety days.

(3) Such employees may be paid the prevailing rate of pay at which persons qualified to perform such emergency work may be secured in the place or locality where the work is required to be done. R.S., c. 22, s. 39.

39. The Commission may authorize the temporary employment, without a competitive or other examination, of persons possessed of professional, scientific, technical or 1811 other

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other expert knowledge, whose services are required for work of an exceptional character, and the salary or other remuneration to be paid to any person so employed shall be such as the Governor in Council may prescribe. R.S., c. 22, s. 40.

Census and election audit employees.

40. (1) The successful competitors in any examination held by the Commission under section 30 may be employed temporarily to perform the duties required of them, the census employees for any period not exceeding three years, and the election audit employees for any period not exceeding two years.

(2) During such term of service such temporary officers, clerks and employees are not eligible for any employment other than the compilation of a census, or the audit and payment of election fees and expenses as the case may be, and they are not entitled by reason of such service to any further employment. R.S., c. 22, s. 41.

Temporary employees, how paid.

41. Temporary employees shall be paid only out of moneys specially voted by Parliament for the purpose. R.S., c. 22, s. 42.

OATHS.

42. (1) Every deputy head, officer, clerk and employee in the Civil Service, shall, before any salary is paid him, take and subscribe the oath of allegiance and the oath set out in Schedule A.

(2) Where a person is required to take and subscribe the oaths prescribed by this section he shall

(a) if he is resident in Ottawa, take and subscribe the oaths before the Clerk of the Privy Council or a person authorized by the Governor in Council to administer the oaths prescribed by this section, or

(b) if he is not resident in Ottawa, take and subscribe the oaths before a person authorized by the Governor in Council to administer the oaths prescribed by this section, and the oaths in writing so subscribed shall thereupon be forwarded to the Clerk of the Privy Council.

(3) Notwithstanding anything in this section, the Clerk of the Privy Council shall take and subscribe the oaths prescribed by this section before the Governor General or a person authorized by the Governor in Council to administer the oaths to the Clerk of the Privy Council.

(4) The Clerk of the Privy Council shall keep a register of the oaths taken and subscribed in accordance with the provisions of this section. 1947, c. 53, s. 8.

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43. The Governor in Council may authorize any person to administer oaths and take and receive affidavits, declarations and affirmations for any of the purposes of this Act and of any regulation made thereunder. 1947, c. 53, s. 8.

PART IV.

GENERAL CONDITIONS OF SERVICE.

HOURS OF ATTENDANCE.

44. The Commission shall by regulation prescribe working hours for each portion of the Civil Service, and there shall be kept and used in each branch of the Civil Service a book, system or device approved by the Commission for preserving a record of the attendance of the employees. R.S., c. 22, s. 44.

HOLIDAYS.

45. The following days and none other shall be the holidays to be observed in and by the Civil Service:

(a) Sundays;
(b) New Year's Day;
(c) Good Friday;
(d) Easter Monday;
(e) Victoria Day;
(f) The birthday of the reigning Sovereign, or the day fixed by proclamation by the Governor in Council for the celebration thereof;
(g) Dominion Day;
(h) Labour Day;
(i) Remembrance Day;
(j) Christmas Day; and
(k) any day appointed by proclamation by the Governor in Council to be observed as a general fast or thanksgiving or as a holiday. R.S., c. 22, s. 45.

LEAVE OF ABSENCE.

46. (1) The deputy head may grant to each officer, clerk or other employee leave of absence for the purposes of vacation for a period not exceeding one and one-half days for each month of completed service, and not exceeding eighteen days in any one fiscal year, exclusive of Sundays and holidays, but where any such officer, clerk or employee is stationed in a tropical country (as defined by the regulations of the Commission) the leave of absence may be granted for a period not exceeding one calendar month in any one fiscal year.
(2) Every officer, clerk or employee shall take the leave granted under subsection (1) at such time during each year as the deputy head determines. 1932, c. 40, s. 7.

47. (1) The Commission, with the approval of the Governor in Council, shall make regulations under which the deputy head may in case of illness or for other sufficient reason grant leave of absence to any officer, clerk or employee for the period or periods, with or without pay, or with reduced pay, during such period or periods, or such part of the same, as the regulations may prescribe.

(2) The Commission, with the approval of the Governor in Council, may make regulations providing that whenever any officer, clerk or other employee may be granted a period of leave of absence with pay on his retirement from the Service, he shall, in lieu of such leave of absence with pay, be paid out of the Consolidated Revenue Fund a gratuity equal to the amount of his salary for the period of such leave of absence, and, in such case, the position occupied by him shall become vacant as from the date of payment of the gratuity. R.S., c. 22, s. 47; 1932, c. 40, s. 8.

48. When any officer, clerk or employee is absent from duty without leave, his salary for each day of such absence shall be deducted from his monthly salary. R.S., c. 22, s. 48.

PROMOTIONS.

49. (1) Promotion is a change from one class to another class with a higher maximum compensation, and vacancies shall be filled, as far as is consistent with the best interests of the Civil Service, by promotion.

(2) Promotions shall be made for merit by the Commission upon such examination, reports, tests, records, ratings or recommendations as the Commission may by regulation prescribe.

(3) In making promotions, the Commission may, by regulation, restrict the competition by merit to all employees or to employees of certain class or classes of a specified seniority, and may prescribe the marks or ratings to be obtained by employees for efficiency and seniority; such marks or ratings shall not exceed one-half of the total marks required under any merit system or method adopted by the Commission for promotion purposes. R.S., c. 22, s. 49.
TRANSACTIONS.

50. (1) The Commission shall by regulation provide for the transfer of employees within any department or any portion of the Civil Service.

(2) No employee shall be transferred from a position in one department or portion of the Civil Service to a position in another department or portion of the Civil Service except upon the request of the respective deputy heads. R.S., c. 22, s. 50.

SUSPENSION.

51. (1) The head of a department, and in his absence the deputy head, or in respect of officers, clerks or employees employed in any remote district, any officer of the department authorized in that behalf by the head of the department, may

(a) suspend from the performance of his duty any officer, clerk or employee guilty of misconduct or negligence in the performance of his duties, and

(b) remove such suspension, but no person shall receive any salary or pay for the time or any part of the time during which he was under suspension unless the Commission is of opinion that the suspension was unjust or made in error or that the punishment inflicted was too severe.

(2) All cases of suspension, with the reasons therefor, shall be reported in writing by the deputy head to the Commission. R.S., c. 22, s. 51; 1932, c. 40, s. 9.

DISMISSAL.

52. Subject to section 3, nothing herein contained shall impair the power of the Governor in Council to remove or dismiss any deputy head, officer, clerk or employee, but no such deputy head, officer, clerk or employee, whose appointment is of a permanent nature, shall be removed from office except by authority of the Governor in Council. R.S., c. 22, s. 52.

RESIGNATION.

53. The Commission shall by regulation prescribe what shall constitute a resignation of a position by an employee. R.S., c. 22, s. 53.

ABOLITION OF POSITION.

54. An employee holding a permanent position that is to be abolished, or that is no longer required, shall be laid off 1815.

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off and his salary discontinued but his name shall be placed, in the order provided by the regulations of the Commission, on the list of persons eligible for the class of positions from which he was laid off or for any other position for which he may have qualified. R.S., c. 22, s. 54.

**POLITICAL PARTISANSHIP.**

**55.** (1) No deputy head, officer, clerk or employee in the Civil Service shall be debarred from voting at any Dominion or provincial election if, under the laws governing the said election, he has the right to vote; but no such deputy head, officer, clerk or employee shall engage in partisan work in connection with any such election, or contribute, receive or in any way deal with any money for any party funds.

(2) Any person violating any of the provisions of this section shall be dismissed from the Civil Service. R.S., c. 22, s. 55.

**GRATUITY ON DEATH.**

**56.** When a person dies while in the Civil Service, after having been at least two years therein, an amount equal to two months of his salary shall be paid to his widow or to such person as the Treasury Board determines. R.S., c. 22, s. 56.

**PART V.**

**EXCEPTIONS AND SPECIAL CASES.**

**GOVERNMENT RAILWAYS AND SHIPS.**

**57.** (1) The provisions of this Act do not apply to positions in connection with the Government Railways or any railway owned or controlled by Her Majesty, or to any position on any ship of Her Majesty, until Parliament otherwise enacts.

(2) In this section the expression “ship of Her Majesty” includes every description of vessel, however propelled, that is used in navigation or in the improvement of navigation and is the property of or chartered or employed by Her Majesty, or the cost of which, or any portion of the cost of which has been defrayed out of the Consolidated Revenue Fund of Canada. R.S., c. 22, s. 57.

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REVENUE POST OFFICES.

58. The provisions of this Act do not apply to the position of postmaster of any revenue post office the revenue of which does not exceed three thousand dollars per annum; but the preference provided by section 28, in favour of the persons mentioned therein, shall be applied in respect of appointments to such positions. 1932, c. 40, s. 10.

ROYAL AND OTHER COMMISSIONS AND DEPUTY HEADS.

59. Nothing in this Act affects the powers of the Governor in Council with respect to the appointment of any commissioner or other member of any royal or other commission or board or any deputy head. R.S., c. 22, s. 58.

CASES OF IMPRACTICABILITY.

60. (1) In any case where the Commission decides that it is not practicable nor in the public interest to apply this Act to any position or positions, the Commission may, with the approval of the Governor in Council, exclude such position or positions in whole or in part from the operation of the Act, and make such regulations as are deemed advisable prescribing how such position or positions are to be dealt with.

(2) The Commission shall make an annual report to Parliament within thirty days from the commencement of each session setting forth the positions excluded under this section in whole or in part from the operation of the Act and the reasons therefor together with the regulations prescribed and approved for dealing with such positions. R.S., c. 22, s. 59.

PRIVATE SECRETARIES.

61. (1) Any person may be appointed by a minister of the Crown or other member of the Government or by the Leader of the Opposition to be his private secretary.

(2) If such person holds a permanent position in the Civil Service he may be paid an additional salary not exceeding six hundred dollars a year whilst so acting; but, if he does not hold a permanent position in the Civil Service, he may be paid such salary as the Governor in Council may prescribe, and in the event of the Minister or other member of the Government, or the Leader of the Opposition for whom he is acting as secretary, ceasing to be a minister or member of the Government or to be the Leader of the Opposition, as the case may be, the said secretary shall thereupon cease to hold such appointment.

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thereupon be appointed to a permanent position in the public service classified not lower than that of chief clerk, if the said secretary has been acting as such for a period of not less than three years.

(3) No salary is payable to any private secretary unless the amount has been voted by Parliament. 1929, c. 38, s. 1; 1932, c. 40, s. 11.

OFFICERS, ETC., OF PARLIAMENT.

62. (1) The provisions of this Act relating to appointment, transfer, promotion, salaries, increases thereof, classification, political partisanship and payment of gratuity on death, apply to the permanent officers, clerks, and employees of both Houses of Parliament and of the Library of Parliament, and where any action is authorized or directed to be taken by the Governor in Council or by order in council, such action, with respect to the officers, clerks and employees of the Senate or the House of Commons, shall be taken by the Senate or the House of Commons, as the case may be, by resolution; or, if such action is required during the recess of Parliament, by the Governor in Council, subject to ratification by the Senate or the House of Commons, as the case may be, at the next ensuing session.

(2) With respect to the officers, clerks and employees of the Library of Parliament, and to such other officers, clerks and employees as are under the joint control of both Houses of Parliament, such action shall be taken by both Houses of Parliament by resolution, or, if such action is required during the recess of Parliament, by the Governor in Council, subject to ratification by both Houses of Parliament at the next ensuing session. 1932, c. 40, s. 12.

63. Nothing in this Act shall be held to curtail the privileges enjoyed by the officers, clerks and employees of the Senate, House of Commons or Library of Parliament with respect to rank and precedence, attendance, office hours, or leave of absence, or with respect to engaging in such employment during parliamentary recess as may entitle them to receive extra salary or remuneration. R.S., c. 22, s. 62.

SCHEDULE A.

OATH OF OFFICE AND SECRECY.

I, (A.B.) solemnly and sincerely swear that I will faithfully and honestly fulfil the duties that devolve upon me.
me by reason of my employment in the Civil Service and that I will not, without due authority in that behalf, disclose or make known any matter that comes to my knowledge by reason of such employment. So help me God.

1947, c. 53, s. 9.

SCHEDULE B.

CIVIL SERVICE COMMISSION OF CANADA.

To

You are hereby required to appear before the Civil Service Commission at on the day of at o'clock in the noon to testify the truth according to your knowledge in a certain enquiry pending before the Civil Service Commission respecting

(The following words may be added if the production of any paper or document is required.)

and that you bring with you and then and there produce the following documents:

Dated at this day of A.D.

Civil Service Commissioner.

R.S., c. 22, Sch. C.

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

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CHAPTER 49.

An Act respecting Government Civil Service Insurance.

SHORT TITLE.

1. This Act may be cited as the Civil Service Insurance Act. R.S., c. 23, s. 1.

INTERPRETATION.

2. In this Act,
   (a) "insurance contract" means any contract whereby, under the authority of this Act, the Minister contracts with a person for the payment of a certain sum of money to be made upon the death of that person;
   (b) "insurance money" means the amount so contracted to be paid by the Minister;
   (c) "the insured" means any person so contracting with the Minister;
   (d) "Minister" means the Minister of Finance. R.S., c. 23, s. 2.

3. Where it is stated in any insurance contract made under the authority of this Act, or in a declaration endorsed thereon or attached thereto, that the insurance contract is for the benefit of the wife and children generally, or of the children generally, of the insured, without specifying their names, then the word "children" means all the children of the insured living at the time of his death, whether by the same wife or by different wives. R.S., c. 23, s. 3.

ADMINISTRATION.

4. The provisions of this Act shall be carried out by the staff of the Department of Finance, under the direction and supervision of the Superintendent of Insurance. R.S., c. 23, s. 4.

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5. The Minister may contract with a person to whom Part I of the Civil Service Superannuation and Retirement Act applied on the 1st day of April, 1914, or who was appointed to a permanent position in any branch of the public service of Canada, whether civil or military, after the 1st day of April, 1893, for the payment of a certain sum of money to be made upon the death of such person. 1951 (2nd Sess.), c. 7, s. 4.

6. Where the insured is a married man or a widower with children, the insurance contract shall be for the benefit of his wife, or of his wife and children, or of his wife and some one or more of his children, or of his children only, or of some one or more of them, and where the insurance contract is effected for the benefit of more than one, the insured may apportion the insurance money among them as he deems proper. R.S., c. 23, s. 6.

7. Where the insured is an unmarried man, the insurance contract shall be for the benefit of his future wife, or of his future wife and children, and the insured may apportion the insurance money among them in such manner as he sees fit, but if, at the maturity of the contract, he is still unmarried, or is a widower without children, the insurance money shall fall into and become part of his estate. R.S., c. 23, s. 7.

8. Any apportionment under section 6 or 7 may be made in the insurance contract or by a declaration endorsed thereon or annexed thereto and signed by the insured. R.S., c. 23, s. 8.

9. (1) Where an apportionment has been made as hereinbefore provided, and one or more of the persons in whose favour the apportionment has been made die in the lifetime of the insured, the insured may, by an instrument in writing endorsed on or attached to the insurance contract, declare that the shares formerly apportioned to the persons so dying shall be for the benefit of the wife and children of the insured, or of one or more of them, as he sees fit.

(2) In default of such declaration the shares of the persons so dying shall be for the benefit of the survivor, or survivors of the persons in whose favour the apportionment was made, in equal shares if more than one.

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(3) Where all the persons so entitled die in the lifetime of the insured, the insured may by an instrument in writing endorsed on or attached to the insurance contract, declare that the insurance money shall be for the benefit of his wife, if living, or of his surviving children, if any, or some one or more of them, or of his wife and children, or of his wife and some one or more of his children, in such proportions as he sees fit, and in default of such declaration, the insurance shall be for the benefit of his wife, if living, and of his children, if any, in equal shares.

(4) If the insured survives his wife and all his children, the insurance money shall fall into and become part of the estate of the insured. R.S., c. 23, s. 9.

10. (1) Where the insured is a widow, the insurance contract shall be for the benefit of her father, mother, brother, sister, child or children or other person dependent on her, or one or more of them.

(2) Where the insured is a spinster, the insurance contract shall be for the benefit of her father, mother, brother, sister, or other person dependent on her, or one or more of them.

(3) Where the insurance contract is for the benefit of more than one, the insured may apportion the insurance money among them in such manner as she sees fit, and such apportionment may be made in the insurance contract or by a declaration endorsed thereon or attached thereto and signed by the insured. R.S., c. 23, s. 10.

11. (1) Where an apportionment has been made, as provided in section 10, and one or more of the persons in whose favour the apportionment has been made, die in the lifetime of the insured, the insured may by an instrument in writing endorsed on or attached to the insurance contract and signed by the insured, declare that the shares formerly apportioned to the person or persons so dying shall be for the benefit of the surviving parent or parents, child or children, or other beneficiary of the insured living at the date of the declaration, or of one or more of them as she sees fit, with the right of apportionment as hereinbefore provided.

(2) In default of such declaration the shares of the persons so dying shall be for the benefit of the survivor or survivors, if any, of the persons in whose favour the apportionment was so made, in equal shares if more than one.

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(3) Where all the persons in whose favour the declaration has been made die in the lifetime of the insured, the insured may by an instrument endorsed on or attached to the insurance contract, declare that the insurance money, 

(a) if the insured is a widow, shall be for the benefit of her surviving father, mother, brother, sister, child or children, or other person dependent on her or one or more of them, in such proportions as she sees fit, and 

(b) if the insured is a spinster, shall be for the benefit of her surviving father, mother, brother, sister or other person dependent on her, or one or more of them, in such proportion as she sees fit.

(4) Where the insured survives her parents and all others who may be her beneficiaries under this Act, the insurance money shall fall into and become part of the estate of the insured.

(5) A duplicate of every declaration made pursuant to this section or to section 8, 9 or 10 shall be filed with the Superintendent of Insurance at the time such declaration is made. R.S., c. 23, s. 11.

12. (1) An insurance contract issued under this Act on the life of a widow or spinster is terminated on the marriage of the insured, but the insured is entitled, on its termination, to receive such paid-up insurance or cash surrender value as may be determined by regulation.

(2) Any paid-up policy issued in pursuance of this section is subject to the provisions of sections 10 and 11 in the same manner as the original contract. R.S., c. 23, s. 12.

13. Where no apportionment is made of the insurance money as hereinbefore provided, all persons interested shall be held to share equally therein. R.S., c. 23, s. 13.

14. The Minister may decline to enter into an insurance contract in any case where, in his opinion, there are sufficient grounds for his declining so to do. R.S., c. 23, s. 14.

15. (1) The Minister shall cause tables to be constructed fixing the premiums to be paid by the insured to the Minister as the consideration for insurance contracts, and also all other tables necessary for the carrying out of the provisions of this Act.

(2) All such tables shall be based on the H.M. Mortality Table of the Institute of Actuaries of Great Britain, and on a rate of interest of six per cent per annum, and no allowance shall be made for expenses.

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(3) The tables shall be framed so that the premium to obtain an insurance contract may be paid in one sum, or in annual, semi-annual, quarterly, or monthly instalments, and either during the life of the insured or during a limited period. R.S., c. 23, s. 15.

16. The minimum and maximum amounts payable at death that may be contracted for under this Act are one thousand dollars and ten thousand dollars, respectively. R.S., c. 23, s. 16.

17. Every applicant for insurance shall furnish with his application a medical certificate in such form as is prescribed by the Minister. R.S., c. 23, s. 17.

18. The Governor in Council may, for the purposes of this Act, from time to time make regulations for

(a) regulating the mode and form of making contracts;
(b) prescribing the mode of proving the age, identity, and the existence or death of persons;
(c) prescribing the mode of paying money in connection with insurance contracts;
(d) providing for the payment of the insurance money as an annuity for a term of years certain or for the lifetime of the beneficiary or beneficiaries or otherwise;
(e) dispensing with the production of probate of a will or letters of administration, either generally or in any particular class of cases;
(f) prescribing the accounts to be kept and their management;
(g) determining beforehand the cases or classes of cases in which an insurance contract may be surrendered and a cash surrender value paid therefor, or a free or paid-up insurance contract issued instead thereof, and for prescribing the manner in which such cash surrender value or amount of paid-up insurance shall be determined;
(h) determining the cases, not otherwise provided for in this Act, in which a person not originally named as, but who is eligible under this Act to be a beneficiary may be made a beneficiary; and in which an apportionment of the insurance money once made may be varied; and

(i) any other purpose for which it is deemed expedient to make regulations in order to carry this Act into effect. R.S., c. 23, s. 18.
Superannuation Deductions.

19. In the event of any person to whom the Civil Service Superannuation Act applied on the 1st day of April, 1893, taking advantage of the provisions of this Act, a deduction at the rate of three per cent per annum shall be made from the salary of such person towards making good the superannuation allowance provided for by the said Act, this deduction to be instead of the deduction of two per cent per annum and one and one-quarter per cent per annum respectively at the last mentioned date payable under the said Act. R.S., c. 23, s. 19.

Moneys part of Consolidated Revenue Fund.

20. Moneys received under this Act form part of the Consolidated Revenue Fund, and moneys payable under this Act are payable out of the Consolidated Revenue Fund. R.S., c. 23, s. 20.

Report.

21. (1) The Superintendent of Insurance shall, within three months after the close of each fiscal year, prepare for the Minister a statement showing the amount received for premiums during the last fiscal year for all insurance contracts entered into previous to the said date, the amount of all sums paid in connection therewith during the said period, also the number of new contracts entered into since the previous statement and the gross amount thereof, with such further details and particulars as are deemed advisable.

(2) The Minister shall lay the statement before Parliament within thirty days after the commencement of the session next after the date of the statement. R.S., c. 23, s. 21.

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

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CHAPTER 50.

An Act to provide for the Superannuation of Civil Servants.

SHORT TITLE.

1. This Act may be cited as the Civil Service Superannuation Act. R.S., c. 24, s. 1.

INTERPRETATION.

2. (1) In this Act,

(a) “child” includes a step-child and an adopted child; “Child.”
(b) “civil servant” means

(i) a permanent officer, clerk or employee in the Civil Service who is in receipt of a stated annual salary,

(ii) any other officer, clerk or employee in the Civil Service who is certified or determined pursuant to the regulations, or who is designated individually or as a member of a class by the Treasury Board, to be, for the purposes of this Act, a permanent officer, clerk or employee, and

(iii) an officer, clerk or employee in the Civil Service appointed for a fixed term of years designated individually or as a member of a class by the Treasury Board to be a civil servant for the purposes of this Act,

if such permanent or other officer, clerk or employee

(iv) is in receipt of salary computed at an annual rate of at least six hundred dollars, and

(v) is required, during the hours or periods of his active employment, to devote his constant attention to the performance of the duties of his position and

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and the conditions of whose employment for the period or periods of the year over which the employment extends preclude his engaging in any other substantially gainful service or occupation;

(c) "Civil Service" means and includes the several positions in or under any department, branch, or portion of the executive government of Canada and, for the purposes of this Act, the Senate, House of Commons and Library of Parliament, but saving all rights and privileges of either House in respect of the control or removal of its officers, clerks and employees; and such other branches or portions of, or positions or employments in the public service of Canada as the Governor in Council from time to time designates under the provisions of this Act;

(d) "contributor" means a civil servant who contributes under this Act to the Consolidated Revenue Fund;

(e) "dependant" of a contributor means the widow, father, mother, step-father, step-mother, brother, sister or child, of a contributor who is at the date of death of the contributor dependent upon the contributor for support;

(f) "forces" means the naval, army or air forces of His Majesty or of any of the allies of His Majesty during World War I or World War II;

(g) "head of department" and "deputy head" have the same meanings as these expressions have respectively under the Civil Service Act, and include for any portion of the Civil Service to which these expressions as defined in the said Act do not extend, such officers of the Crown as the Governor in Council may respectively designate;

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

(i) "misconduct" means wilful disobedience of the provisions of any statute or regulation governing the performance of official duties the breach of which involves dismissal from the Civil Service, malversation in office, or abandonment of office;

(j) "on active service overseas in the forces" means:

(i) in the case of World War I, service during the said war

(A) in the army or air forces in the zone of the allied armies on the Continents of Europe or Asia or of Africa,

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(B)

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(B) in the naval forces on the high seas or wherever contact was made with hostile forces of the enemy, or

(C) in the naval, army or air forces wherever the person who is or becomes a contributor sustained injury by a hostile act of the enemy, and

(ii) in the case of World War II, service during the said war

(A) in the naval, army or air forces outside the Western Hemisphere and in the air forces that included flying outside the territorial waters of the Western Hemisphere otherwise than as a passenger or as a person receiving training for a limited period, or

(B) in the naval forces on the high seas in a sea-going ship of war which service is classified as "sea-time" for the purposes of advancement of naval ratings or which would be so classed were the ship or other vessel in which the service was performed in the service of His Majesty's naval forces of Canada;

(k) "permanent officer, clerk, or employee" means a person who is appointed during pleasure to perform the duties of an office or position of continuing indeterminate duration by Act of Parliament or by order of the Governor in Council in the competent exercise of subsisting executive powers in that behalf, or under and in pursuance of authority in that behalf conferred upon an officer or agent of the Crown by Act of Parliament or by Order of the Governor in Council as aforesaid; and in the case of any officer, clerk or employee of the Senate or House of Commons or of the Library of Parliament, a person who has been or is appointed as aforesaid, or by or under resolution, order or other authorization of the Senate, House of Commons, or both Houses of Parliament jointly, as the case may be, to perform such duties as aforesaid or duties from year to year during or having relation to the sessions of Parliament;

(l) "Retirement Act" means Part II of the Civil Service Superannuation and Retirement Act, chapter 17 of the Revised Statutes of Canada, 1906;

(m) "retirement age" means sixty years of age;

(n) "Retirement Fund" means the Retirement Fund created by the Retirement Act;

(o) "salary" of a contributor means the regular salary or compensation paid in respect of his service, together

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with the value of living and residential allowances, but does not include allowances or payment for overtime or other extra allowances or pay or any gratuity;

(p) "service", for the purpose of computation of any allowance under this Act, includes service rendered by a civil servant in a temporary capacity, except as hereinafter provided;

(q) "Superannuation Act" means Part I of the Civil Service Superannuation and Retirement Act, chapter 17 of the Revised Statutes of Canada, 1906;

(r) "Western Hemisphere" means the continents of North and South America, the islands adjacent thereto and the territorial waters thereof, including Newfoundland, Bermuda and the West Indies, but excluding Greenland, Iceland and the Aleutian Islands;

(s) "World War I" means the war declared by His Majesty on the 4th day of August, 1914, against the Empire of Germany and subsequently against other powers, which war shall be deemed, for the purposes of this Act, to have terminated on the 11th day of November, 1918; and

(t) "World War II" means the war declared by His Majesty on the 10th day of September, 1939, against the German Reich and subsequently against Italy, Finland, Hungary, Roumania, and Japan, which war shall be deemed to have terminated, for the purposes of this Act, on the 31st day of March, 1947.

(2) Where a person who enlisted in the forces for service during World War I or World War II served on active service overseas, and was, immediately prior to enlistment

(a) a contributor under this Act who resigned to enlist, or

(b) an employee in the Civil Service, other than a contributor who resigned or was granted leave of absence to enlist

his service on active service in the forces during World War I or World War II shall be deemed to be service in the Civil Service for the purposes of this Act if he elects to contribute in respect thereof, and his salary during the said period shall be deemed to have been paid at the rate payable to him immediately prior to his enlistment.

(3) A member of a board, commission or corporation listed in Schedule A, or that is an agent or a servant of Her Majesty in right of Canada designated by the Governor in Council on the recommendation of the Treasury Board as a board, commission or corporation the members of which are civil servants for the purposes of this Act, shall be deemed to be a civil servant for the purposes of this Act, and

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and his service as such member shall be deemed to be service in the Civil Service for the purposes of this Act, and notwithstanding anything contained in any other Act of the Parliament of Canada, no superannuation allowance or pension shall be granted to a member in respect of his service as such member except pursuant to this Act, but this section does not apply to a person who is a member at the date such board, commission or corporation becomes one the members of which are deemed to be civil servants for the purposes of this Act if such member might, under any other Act of the Parliament of Canada, be granted a superannuation allowance or pension in respect of his service as such member, unless he elects within one year after the said date, as an alternative thereto, to become a contributor under this Act, nor does this section apply to a member who is not paid a salary for his services.

(4) For the purposes of paragraph (c) of subsection (1), an officer or employee of a board, commission or corporation, listed in Schedule A or that is an agent or a servant of Her Majesty in right of Canada, shall be deemed to be in the public service of Canada. R.S., c. 24, s. 2; 1944-45, c. 34, s. 1; 1947, c. 54, s. 1; 1951 (2nd Sess.), c. 7, s. 5.

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3. (1) This Part applies to every person who becomes a civil servant after the 19th day of July, 1924, and to such other civil servants as elect under the provisions of any of the other Parts to become contributors.

(2) Notwithstanding anything contained in subsection (1), this Part does not apply to any person who became or becomes a civil servant or after the 11th day of August, 1939, and who was not or is not appointed to the Civil Service under the provisions of the Civil Service Act, unless competent officers of the Department of National Health and Welfare certify to the head of the department, branch or portion of the Civil Service in which he was or is appointed and to the Minister of Finance that his physical condition and health are such as to render him eligible for appointment under the provisions of the Civil Service Act to a like position to that in which he was or is appointed. R.S., c. 24, s. 3; 1944-45, c. 34, s. 2; 1945, c. 7, s. 1.

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Contributions.

4. (1) Every person to whom this Part applies who was a contributor under this Act prior to the 11th day of August, 1939, shall, by reservation from his salary, contribute five per cent of his salary to the Consolidated Revenue Fund, but no such contribution shall be made in respect of a period of service in excess of thirty-five years.

(2) Every person to whom this Part applies who, on or after the 11th day of August, 1939, became or becomes a civil servant or elects under any other Part to become a contributor, shall by reservation from his salary contribute to the Consolidated Revenue Fund the following amounts:—

(a) in the case of a male,  
   (i) while in receipt of salary of twelve hundred dollars per annum or less, five per cent of his salary;  
   (ii) while in receipt of salary over twelve hundred dollars and not over fifteen hundred dollars per annum, five and one-half per cent of his salary but not in excess of an amount that would reduce the remainder of his salary to a rate per annum of one thousand, one hundred and forty dollars;  
   (iii) while in receipt of salary over fifteen hundred dollars per annum, six per cent of his salary but not in excess of an amount that would reduce the remainder of his salary to a rate per annum of one thousand, four hundred and seventeen dollars and fifty cents;

(b) in the case of a female, five per cent of her salary; but no such contribution shall be made in respect of a period of service in excess of thirty-five years.

(3) Where a person becomes a civil servant, or where the salary of a contributor is increased, on or after the 15th day of August, 1944, if the date in respect of which the appointment or the increase is made effective, is a date prior to the date on which the appointment or the increase is certified or approved, the civil servant or contributor shall contribute to the Consolidated Revenue Fund an amount equal to, or an amount that, together with the contributions, if any, made by him under this Act during the period between the said effective date and the said date of certification or approval, will equal the amount that he would have contributed under this section by reservation from his salary if the appointment or increase in salary had been certified or approved on the date it was made effective. 1944-45, c. 34, s. 3.
5. (1) Any contributor may, within one year after the 15th day of August, 1944, or after he becomes a contributor, whichever is the later, elect to contribute under this Act in respect of the whole or any part of his service in the Civil Service prior to becoming a contributor for which he has not so contributed.

(2) The contribution required under this section in respect of the whole of the service of a contributor in the Civil Service prior to the time he became a contributor for which he has not contributed shall be an amount equal to that which he would have contributed had he during the said service made contributions under this Act in the manner and at the relevant rates set out in subsection (2) of section 4 together with simple interest at the rate of four percent per annum up to the time of his election and the contribution required in respect of any part of the said service shall be that proportion of the said amount which the said part is of the whole of the said service.

(3) A contribution made under this section or under subsection (3) of section 4 may be made in one sum or by instalments of equivalent value payable, by reservation from salary or otherwise, for life, or for a period of years or for life whichever is the shorter, the said instalments to be computed on such bases as to mortality and interest as the Governor in Council may by regulation prescribe.

(4) Where a contributor, who is contributing by instalments in respect of prior service under this section, retires before payment of the said instalments in full, he shall be deemed to have contributed in respect of the said service for which he elected to contribute and the remaining instalments shall be reserved out of any allowance, or the equivalent present value thereof shall be deducted from any gratuity granted under this Act on his said retirement.

(5) Where a contributor elected before the 15th day of August, 1944, to contribute under this Act in respect of the whole or any part of his service in the Civil Service prior to the time he became a contributor, although such contribution was payable by instalments that were not fully paid on the said date, he shall be deemed for the purpose of subsection (1) to have contributed in respect of the service for which he so elected to contribute, and subsection (4) shall be applicable in respect of the said contribution; but, nothing contained in this section shall be deemed to require

require a contributor who so elected to contribute before the 11th day of August, 1939, to make contributions pursuant to the said election at a rate greater than the rate set out in subsection (1) of section 4.

6. (1) Where a person who
(a) has become a contributor since the 1st day of September, 1939, was, immediately before his appointment to the Civil Service, engaged in pensionable employment, or
(b) is a contributor who served on active service overseas in the forces during World War I or World War II, and was not, immediately prior to enlistment, an employee in the Civil Service,

the period of his pensionable employment or active service in the forces, or both, as the case may be, shall be deemed, for the purposes of this Act, to be service in the Civil Service, if he elects to contribute in respect thereof, but if he elects to contribute for the whole or any part of such period or periods under this Act, the amount he shall be required to contribute shall be twice the amount required to be contributed under section 5.

1844-45, c. 34, s. 3; 1947, c. 54, s. 2.
(2) A person to whom this section applies shall be deemed, for the purposes of this Act, to have been in receipt of salary at a rate during the period of his pensionable employment or service in the forces equal to the rate of salary payable to him immediately after he is appointed to the Civil Service.

(3) This section does not apply

(a) in respect of a period of pensionable employment or service in the forces that may be counted in computing any annuity, pension, or superannuation allowance payable under the pension fund or plan for that employment notwithstanding that he ceased to be engaged therein, or

(b) in respect of any period of provincial service, as defined in section 18, that may be counted as service of a contributor pursuant to sections 17 and 18.

(4) In this section “pensionable employment” means “Pensionable employment designated by the Treasury Board as employment in respect of which there was an established superannuation or pension fund or plan for service therein, and “period of pensionable employment” of a person to whom this section applies means the period of service in pensionable employment that would be counted for the purpose of the fund or plan therefor at the time he left such employment. 1947, c. 54, s. 3.

ALLOWANCES AND GRATUITIES.

7. (1) The Governor in Council may grant

(a) to a contributor who has served in the Civil Service for ten years or upwards and

(i) who has attained retirement age, an annual superannuation allowance,

(ii) who before attaining retirement age becomes disabled or incapable of performing the duties of his office, an annual retiring allowance,

(iii) who became a contributor before the 15th day of August, 1944, and who before attaining retirement age is retired from the Civil Service by reason of the abolition of his office, an annual retiring allowance, or

(iv) who became a contributor on or after the 15th day of August, 1944, and who before attaining retirement age is retired from the Civil Service by reason of the abolition of his office, an annual retiring allowance equal, until he attains
the age of sixty-five years, to two-thirds of the retiring allowance that might have been granted to him if he had become disabled at the time of his retirement, and thereafter, to the said retiring allowance;

(b) to a contributor who has served in the Civil Service less than ten years and

(i) who retires, having attained retirement age, or

(ii) who retires, before attaining retirement age, having become disabled or otherwise incapable of performing the duties of his office either an adjusted annual retiring allowance or a gratuity not exceeding one month's pay for each year of service, at the option of the contributor;

(c) to a contributor who has served in the Civil Service less than ten years and who retires by reason of the abolition of his office, either a deferred adjusted annual retiring allowance or a gratuity not exceeding one month's pay for each year of service, at the option of the contributor;

(d) to a contributor who for any reason other than a reason specified in the preceding paragraphs and other than misconduct retires whether voluntarily or by dismissal or removal from the Civil Service, either a deferred adjusted annual retiring allowance or a withdrawal allowance payable in one sum equal to the total amount of his contributions made under this Act, without interest, at the option of the contributor;

(e) to a contributor who is dismissed from the Civil Service for misconduct a withdrawal allowance payable in one sum equal to the total amount of his contributions made under this Act, without interest;

(f) to the widow of a contributor who has served in the Civil Service for ten years or upwards and who dies while in the Civil Service or while in receipt of an annual superannuation or retiring allowance granted under paragraph (a), an annual allowance until remarriage equal to one-half of the superannuation allowance that might have been granted to the contributor if he had attained retirement age at the date of his death or of his retirement, as the case may be;

(g) to each child of a contributor who has served in the Civil Service for ten years or upwards and who dies while in the Civil Service or while in receipt of an annual superannuation or retiring allowance granted under paragraph (a), an annual allowance payable until the child reaches the age of eighteen years, equal to 1836 R.S., 1952.
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to one-fifth of the allowance that may be granted to a widow of the contributor in like circumstances, but not in excess of three hundred dollars per annum, and, in the case of a child who has lost both parents by death, the allowance may be increased by the Governor in Council to twice the said amount but not in excess of six hundred dollars per annum; except that the total amount of the allowances to the children of a contributor shall not exceed the amount of the allowance that may be granted to a widow of a contributor in like circumstances and the total amount of the allowances to the widow and children shall not exceed three-fourths of the annual superannuation allowance that might have been granted to the contributor if he had attained retirement age at the date of his death, or of his retirement, as the case may be;

(h) to a widow of a contributor to whom an adjusted annual allowance or a deferred adjusted annual retiring allowance has been granted under paragraph (b), (c), or (d), upon the death of the contributor, an annual allowance, payable forthwith, until remarriage, equal to one-half of the adjusted annual allowance or the deferred adjusted annual allowance;

(i) to each child of a contributor to whom an adjusted annual allowance or a deferred adjusted annual allowance has been granted under paragraph (b), (c) or (d) upon the death of the contributor an annual allowance, payable forthwith until the child reaches the age of eighteen years, equal to one-fifth of the allowance that may be granted a widow of the contributor in like circumstances, but not in excess of three hundred dollars per annum and in the case of a child who has lost both parents the allowance may be increased by the Governor in Council to twice the said amount but not in excess of six hundred dollars per annum, except that the total amount of the allowances to the children of a contributor shall not exceed the amount of the allowance that may be granted to the widow of a contributor in like circumstances and the total amount of the allowance to the widow and children shall not exceed three-fourths of the adjusted annual allowance or deferred adjusted annual allowance granted to the contributor;

(j) to the widow or children or both of a contributor who has served in the Civil Service less than ten years and who dies while in the Civil Service, either an annual retiring allowance or allowances equal to the allowance.
allowance or allowances that might have been granted to them if the contributor had retired and had been granted a deferred adjusted annual retiring allowance under paragraph (c) or (d) immediately prior to his death, or a gratuity not exceeding one month's pay for each year of his service;

(k) to the widow, children, dependants or legal representative of a contributor, or to such other person as the Treasury Board may designate, if it deems fit, in any case where a contributor dies while in the Civil Service or a contributor or his widow or children to whom an allowance has been granted under this Act dies or becomes ineligible to receive any further allowance, so that no further allowance is payable under the preceding paragraphs, and the aggregate amount of the allowances under this Act paid to the contributor, his widow or children does not exceed the total amount of his contributions under this Act without interest, a gratuity equal to the amount by which the said total amount exceeds the said aggregate amount.

(2) Where under any other Act of the Parliament of Canada it is provided that a contributor who leaves the Civil Service for employment that is not in the Civil Service shall continue to be a contributor and that in the event of his being retired from such position he is eligible for reappointment to the Civil Service or to receive the same benefits under this Act as if his office or position had been abolished, if such person fails to apply for or refuses appointment to an equivalent position in the Civil Service after being retired from such employment, and has not reached retirement age or become disabled or incapable of performing the duties of the employment, he shall be deemed, for the purposes of this Act, to have retired voluntarily from a position in the Civil Service.

(3) Paragraphs (b), (c) and (d) of subsection (1) apply to contributors who retired after the 1st day of January, 1947. 1947, c. 54, s. 4.

8. (1) Except as herein otherwise provided an annual superannuation or retiring allowance granted under subparagraph (i), (ii), (iii) or (iv) of paragraph (a) of subsection (1) of section 7 shall be an annual amount equal to one-fiftieth of the average annual salary received by the contributor during the last ten years of his service multiplied by the number of years of his service, not, however, exceeding thirty-five years.
(2) An adjusted annual allowance and a deferred adjusted annual allowance granted under paragraph (b), (c) or (d) of subsection (1) of section 7 shall be an annual amount equal to the amount that is one-fiftieth of the average annual salary received by the contributor during the last ten years of his service or where his service is less than ten years, of the average annual salary received by him during his service, multiplied by the number of years of his service not exceeding thirty-five years, minus one per cent for each whole year by which the number of years of his service is less than twenty years.

(3) A deferred adjusted annual allowance granted under paragraph (c) or (d) of subsection (1) of section 7 shall become payable to the person to whom it is granted when he attains the age of sixty years, or when the person to whom it is granted becomes totally and permanently disabled so that he is thereby rendered incapable of pursuing continuously any substantially gainful occupation, whichever is earlier.

(4) When the average salary for the period fixed by this Act for the purpose of computing the allowance of any contributor is less than the average salary for any like period during the contributor's service, the contributor or his widow or children under the age of eighteen years, as the case may be, are entitled to receive, in addition to any allowance under this Act, a refund of the contributions made in respect of the excess of his salary during any like period over his salary for the period so fixed, and the Governor in Council, on the recommendation of the Treasury Board, may by regulation determine the basis of such refund in any case or class of cases, and when a contributor has died without receiving such refund, the person or persons amongst the surviving widow and children, or children only, of such contributor to whom it shall be paid, and if to more than one of them, the manner in which it shall be apportioned. 1944-45, c. 34, s. 3; 1947, c. 54, s. 5.

9. (1) All service of a contributor, whether or not the service has been continuous, in respect of which the contributor has at any time made contributions under this Act that have not previously been repaid to the contributor by way of withdrawal allowance or otherwise, may, on his retirement or death, be counted for the purpose of computing any allowance or gratuity under this Act, but, except as provided in this section, no other service may be counted for the said purpose. 1948, c. 34, s. 3; R.S., 1952, c. 54, s. 5.

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(2) In the case of a person who became a contributor before the 11th day of August, 1939, and whose service after that date has been continuous, one-half of his service in the Civil Service prior to the time he became a contributor may be counted for the purpose of computing allowances or gratuities under this Act, although no contribution has been made under this Act in respect thereof.

(3) The period during which a civil servant who became or becomes a contributor was absent from the Civil Service on active service in the forces during World War I, with or without leave of absence, may be counted as service of the contributor for the purpose of computing allowances or gratuities under this Act or the period of thirty-five years specified in subsections (1) and (2) of section 4, although he has not made any contribution in respect thereof and for the purposes of this Act his salary during the said period shall be deemed to have been the salary authorized as payable to him from time to time during the said period.

(4) The period during which a contributor was absent on leave from the Civil Service in active or full time service in the forces during World War II may be counted as service of the contributor for the purpose of computing allowances or gratuities under this Act, or the period of thirty-five years specified in subsections (1) and (2) of section 4 although he has not made any contribution in respect thereof, and for the purposes of this Act, his salary during the said period shall be deemed to have been the salary authorized as payable to him from time to time during the said period; and in this subsection “forces” means any of His Majesty’s naval, army or air forces, the Royal Canadian Mounted Police, the Corps of (Civilian) Canadian Fire Fighters for Service in the United Kingdom, the armed forces of the United States of America, the Fighting French forces and any other force designated by the Governor in Council.

(5) Nothing in this section shall prevent the counting of any period for the purposes of computing any allowance or gratuity granted under this Act after the 15th day of August, 1944, to a person who became a contributor before the said date and whose service after the said date has been continuous, which might have been counted for the said purpose if the allowance or gratuity had been granted before the said date.

(6) For the purpose of section 5 a contributor shall be deemed to have contributed in respect of the periods specified in subsections (3) and (4).

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(7) Where a contributor to whom subsection (4) applies was discharged from the forces as therein defined and immediately following his discharge underwent treatment in a hospital operated under authority of the Minister of Veterans Affairs, the period during which he underwent such treatment shall be deemed, for the purposes of subsection (4) to be a period during which he was on active or full-time service in the forces. 1944-45, c. 34, s. 3; 1947, c. 54, s. 6; 1951 (2nd Sess.), c. 7, s. 5.

10. The annual allowances hereinbefore provided for shall, unless otherwise provided by regulation made in pursuance of the provisions of this Act, be payable in equal monthly instalments and, unless otherwise herein specified, shall continue during the lifetime of the recipient, except that the Governor in Council, on the recommendation of the Treasury Board, may, by regulation authorize the payment of an annual allowance to the last day of the month in which the recipient dies. R.S., c. 24, s. 8.

11. (1) No allowance shall be granted to a contributor under this Act unless the Treasury Board reports that he is eligible within the meaning of this Act, and no superannuation or retiring allowance shall be granted to a contributor who

(a) retires by reason of the abolition of his office, or

(b) becomes disabled or incapable of performing the duties of his office,

unless the Treasury Board, on the advice of the Civil Service Commission, reports in addition that the granting of such allowance will be in the public interest.

(2) No allowance shall be granted to the widow or any child of a contributor

(a) if the person to whom it is proposed to grant the allowance is, in the opinion of the Treasury Board, unworthy of it;

(b) if the contributor marries after superannuation or retirement allowance becomes payable;

(c) if the contributor was over sixty years of age at the time of his marriage contracted after the 19th day of July, 1924;

(d) if the contributor dies within one year after his marriage, unless the Treasury Board is satisfied that he was in good health at the time of his marriage and that there are no other objections to the granting of the allowance.

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(3) A breach by the contributor of the conditions as to marriage prescribed by subsection (2) does not prejudice the right to an allowance of a child of an earlier marriage of the contributor.

(4) Where a contributor marries after the 19th day of July, 1924, and his age exceeds that of his wife by twenty years or upwards, the allowance to such wife under this Act shall be reduced by such an amount as the Governor in Council may by regulation prescribe.

(5) A widow’s or a child’s allowance shall be suspended or discontinued if, in the opinion of the Treasury Board, such widow or child becomes unworthy of it. R.S., c. 24, s. 9; 1947, c. 54, s. 7.

12. (1) Retirement from the Civil Service is compulsory on every contributor to whom the superannuation or retirement allowance is offered, but such offer shall not be considered as implying any censure on the person to whom it is made, nor shall any person be considered as having a right to such an allowance, but it shall be granted only in consideration of good and faithful service during the period in respect of which it is calculated.

(2) No contributor shall be retained in the Civil Service beyond sixty-five years of age, except that if the deputy head of any department reports not less than thirty days before the attainment of the said age by any contributor that on account of his peculiar efficiency and fitness for his position the continuance in office of the contributor beyond the said age is in the public interest, and if the report is concurred in by the head of the department and the Treasury Board, the Governor in Council may extend annually the service of the contributor for a period not exceeding five years.

(3) Where the said contributor is himself a deputy head, the report herein required of the deputy head shall be made by the head of the department.

(4) Nothing herein contained shall be understood as impairing or affecting the right of the Governor in Council to dismiss or remove any contributor from the Civil Service. R.S., c. 24, s. 10; 1947, c. 54, s. 8.

13. (1) The Governor in Council may, on the recommendation of the Treasury Board, make regulations

(a) prescribing the method of computation of superannuation and retiring allowances authorized by this Act;

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(b) prescribing the cases in which the annual allowances herein provided for shall be payable otherwise than in monthly instalments;

(c) prescribing the nature and form of the accounts to be kept of income and disbursements under this Act, and of the statement to be laid before Parliament by the Minister;

(d) prescribing and determining, in any case of doubt, to what branches or portions of the public service or to what persons or to what positions or employments in any branch or portion of the public service, the provisions of this Act do or do not apply and the conditions on which, and the manner in which they shall apply in any case or class of cases;

(e) prescribing the basis for the computation of instalments of contributions made under any other Part;

(f) determining the amount that shall, for the purposes of this Act, be deemed to be the salary of a contributor who, out of his authorized salary, is required to pay for the services of one or more assistants;

(g) prescribing in respect of officers, positions or employments in the Civil Service for which salaries other than stated annual salaries are paid, the manner in which such offices, positions or employments shall be certified or otherwise determined to be positions the duties of which are of continuing indeterminate duration;

(h) prescribing in respect of officers, clerks or employees in the Civil Service who are in receipt of salary other than a stated annual salary,

(i) the manner in which their appointments shall be certified or otherwise determined to be appointments during pleasure,

(ii) the method of computing their rates of salary as annual or monthly rates or as rates in respect of any other period for which it is necessary to compute such rates for the purposes of this Act,

(iii) the times and manner in which contributions shall be reserved out of their salaries if they are contributors, and

(iv) the method of computing their service having regard to periods during which they work or are laid off from work;

(i) providing for the transfer to the Superannuation Account set up under this Act of the amount, if any, in the Retirement Fund to the credit of a contributor who

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who was a permanent officer, clerk or employee in the Civil Service prior to becoming a contributor;

(j) prescribing the manner in which either allowances, gratuities or withdrawal allowances or adjusted annual retiring allowances, whether deferred or otherwise, that may be granted at the option of the contributor, may be granted and the manner in which and the period, not exceeding one year, during which the option may be exercised by the contributor;

(k) designating a board or commission or a corporation that is an agent or servant of Her Majesty in right of Canada, as a board, commission or corporation, the members of which are civil servants for the purposes of this Act; and

(l) for any other purpose deemed necessary to give effect to the terms of this Act.

(2) Notwithstanding any provision of this Act the Governor in Council may on the recommendation of the Treasury Board, also make regulations determining whether, and to what extent, and under what conditions,

(a) any duly authorized period of absence from duty without pay after the 14th day of April, 1927, shall be counted as service for the purpose of computing allowances under this Act; and

(b) any contributor who has been absent on leave without pay shall nevertheless be deemed to have been in receipt of salary for the purposes of computing the average salary received by him for the purposes of this Act;

(c) any benefits may be granted under this Act to a contributor or the widow or children or dependants of a contributor who, by reason of a reduction of his salary or other change of the conditions of his employment, ceases to be eligible to be a contributor under this Act, but in the event of such contributor leaving the service or dying without becoming re-eligible to be a contributor under this Act, the benefits that may be granted to him or to his widow or children or dependants shall not in any case be in excess of those that would have been received if he had been retired from the service immediately before he ceased to be eligible to be a contributor under this Act;

(d) the period during which a former contributor, though still serving in the Civil Service, has not been eligible to be a contributor under this Act shall, in the event of his becoming re-eligible to be a contributor, be counted for the purposes of this Act, and the manner

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In which the retiring or other allowances under this Act shall, in such case, be computed when such period forms part of the period fixed by this Act for the purpose of computing such allowances;

(e) periods of past non-contributory service in or under any branch or portion of the public service of Canada that had ceased to exist prior to the 19th day of July, 1924, shall be counted for the purposes of this Act;

(f) persons whose duties or employment are of a seasonal character shall be deemed to be civil servants within the meaning of this Act and eligible to be contributors hereunder and their periods of work and of lay-off from work shall be counted for the purpose of computing any allowance or gratuity under this Act.

(3) Where any officer, clerk or employee in the Civil Service who is not in receipt of a stated annual salary is deemed by the Treasury Board to be a permanent officer, clerk or employee or where any class thereof is so deemed, the Treasury Board may designate the said officer, clerk or employee or the said class thereof as a permanent officer, clerk or employee, or as permanent officers, clerks or employees for the purposes of this Act. R.S., c. 24, s. 11; 1944-45, c. 34, s. 4; 1947, c. 54, s. 9.

14. (1) Where an allowance or gratuity is payable under this Act to a contributor, if he has deserted his wife or children and left her or them without means of support, or if he is incapable of managing his own affairs, or if for any other reason the Treasury Board deems it advisable so to do, the Treasury Board, may direct that the allowance or gratuity or any part thereof be paid to such person or persons as it deems advisable.

(2) Where a contributor to whom an allowance is being paid under this Act is convicted of an indictable offence committed by him while in the Civil Service, if it appears to the Treasury Board that the commission of such offence constituted a failure by the contributor to render good and faithful service while in the Civil Service, the Treasury Board may direct that payment of the allowance be discontinued or that the whole or any part thereof be paid to persons dependent on the contributor for support.

(3) Where the Treasury Board makes any direction under this section, if the contributor claims that the direction was not warranted by this section and gives notice of his claim to the Minister of Justice within thirty days after being notified, 1845

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notified of the direction, the Minister of Justice shall refer the claim to the Exchequer Court of Canada for determination as to whether the direction was so warranted. 1944-45, c. 34, s. 5.

15. Where an annual increase in the salary of a contributor was authorized during World War II, but payment of the amount of the increase to the contributor was deferred by reason of an Order of the Governor in Council restricting payment of annual increases to employees in the public service by reason of the said war, the salary of the contributor during the period after the increase was so authorized while payment thereof was so deferred, shall, for the purpose of computing any allowance or gratuity under this Act, be deemed to be the salary which he would have received if payment of the increase had not been so deferred. 1944-45, c. 34, s. 5.

16. Any contributor who was appointed to a position in the Income Tax Division of the Department of National Revenue after the 1st day of April, 1942, and before the 1st day of October, 1944, and who, immediately prior to his appointment, was an employee under a provincial government and would have been eligible for any superannuation allowance or benefit under a provincial scheme, is, notwithstanding anything in this Act, entitled to count his provincial service together with his service in the Civil Service for the purpose of computing the period of ten years specified in section 7. 1944-45, c. 34, s. 5.

17. (1) Any person who was appointed before the 1st day of January, 1943, to a position under the Unemployment Insurance Commission, who immediately prior to his appointment was an employee under a provincial government and would have been eligible for any superannuation allowance or benefit under a provincial scheme, shall, notwithstanding anything in this Act, be deemed to have been a contributor for the purposes of this Act from the date of his appointment.

(2) The provincial service of a contributor referred to in subsection (1) may be counted together with his service in the Civil Service for the purpose of computing the period of ten years specified in section 7.

(3) The provincial service of a contributor referred to in subsection (1) shall be deemed to be prior service in the Civil Service for which he may, before the 1st day of April, 1952, elect to contribute on the basis of the salary received.
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18. (1) Where a contributor who is subject to the provisions of either section 16 or 17 retires from the Civil Service by reason of appointment to a position under the provincial government under which he was employed immediately prior to becoming a civil servant, if, on his said appointment his service in the Civil Service will be counted under a provincial scheme as if it were provincial service, the Governor in Council may authorize payment to the provincial government of a total amount equal to twice the amount of the contributions of the contributor under this Act in respect of his service in the Civil Service together with the amount of his contributions under this Act, if any, in respect of his provincial service, with simple interest thereon at four per cent per annum.

(2) In this section and in sections 16 and 17,
(a) "provincial government" means Her Majesty in right of any province;
(b) "provincial scheme" means any provision made by law for the payment of superannuation allowances or benefits to an employee under a provincial government;
(c) "provincial service" means service under a provincial government that would be counted for the purpose of the payment of any superannuation allowance or benefit under a provincial scheme.

19. Where a contributor has been or is appointed after the 1st day of January, 1938, by or on behalf of Her Majesty as a diplomatic or consular representative, he shall, notwithstanding anything in this Act, continue to be a contributor and his service as the said representative shall be deemed to be service in the Civil Service for the purposes of this Act, and if upon ceasing to hold the said office he is not appointed a civil servant, he shall be deemed to have been retired by reason of the abolition of his office, but where the said contributor was so appointed before the 15th day of August, 1944, he shall not continue to be a contributor under this Act pursuant to this section unless he has contributed or unless before the 31st day of December, 1944, he contributes to the Consolidated Revenue Fund an amount equal to the contribution that he would have made from his salary during the period between his appointment and the time of such contribution.

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20. (1) This section applies in respect of a person who was an employee of the Government of Newfoundland in a service that has been taken over by Canada pursuant to the Terms of Union of Newfoundland with Canada and who became an employee of the Government of Canada pursuant to an offer of employment made in accordance with the Terms of Union.

(2) The Governor in Council, on the recommendation of the Treasury Board, may

(a) make regulations to give effect to the Terms of Union of Newfoundland with Canada with respect to persons to whom this section applies or to make applicable to them the provisions of this Act, mutatis mutandis, in a like manner as if their employment with the Government of Newfoundland had been employment with the Government of Canada; or

(b) direct that an allowance or gratuity be paid under this Act to a person to whom this section applies where such an allowance or gratuity is payable in accordance with the Terms of Union of Newfoundland with Canada and fix the amount thereof.

(3) Any amount payable to a person to whom this section applies pursuant to this section shall be charged against the Superannuation Account in the Consolidated Revenue Fund, and any amount paid by the Government of Newfoundland to the Government of Canada pursuant to the Terms of Union of Newfoundland with Canada by way of reimbursement for pensions to or as contributions in respect of persons to whom this section applies shall be credited to the Superannuation Account in the Consolidated Revenue Fund. 1949, c. 6, s. 6.

21. (1) The moneys received under the provisions of this Act shall form part of the Consolidated Revenue Fund, and the moneys payable under the said provisions shall be payable out of the said Consolidated Revenue Fund.

(2) There shall be kept a Special Account in the Consolidated Revenue Fund, to be known as the Superannuation Account, of all moneys so received or so payable, and there shall be added to the said Account annually an amount representing interest, at such rate and calculated in such manner as the Governor in Council may by regulation prescribe, on the amount to the credit of such account.

(3) Where a contributor has become an employee of a corporation and has continued or continues to be a contributor by reason of a provision in any Act that he continues to be a contributor during his employment by the corporation

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corporation, the corporation from time to time shall pay into the Consolidated Revenue Fund, to be credited to the Superannuation Account, an amount equal to the amount of the contributions made by the contributor on or after the 1st day of January, 1947, and the corporation shall be liable to pay any such amount into the Consolidated Revenue Fund. R.S., c. 24, s. 12; 1944-45, c. 34, s. 6; 1947, c. 54, s. 10.

22. (1) Where a contributor is in receipt of a salary at a rate in excess of fifteen thousand dollars per annum, he shall be deemed, for the purposes of this Act, to be in receipt of a salary of fifteen thousand dollars per annum and no contribution shall be required and no allowance or gratuity shall be computed in respect of the amount by which his salary exceeds a rate of fifteen thousand dollars per annum.

(2) Subsection (1) shall be deemed to have come into force on the 1st day of January, 1947. 1947, c. 54, s. 11.

(2) Subsection (1) shall come into force on the 1st day of August, 1957. 1947, c. 54, s. 11.

24. Every civil servant to whom this Part is or becomes applicable, is entitled, in making a return of his income for purposes of taxation on or in respect of income under any Act of the Parliament of Canada, to deduct from his salary the amount of the contribution reserved from his salary during the taxable year and paid into the Consolidated Revenue Fund under the provisions of this Part.

R.S., c. 24, s. 13.

25. The Minister shall lay before Parliament, within fifteen days after the commencement of each session, a report on the administration of this Act during the preceding fiscal year, including therein statements showing, by appropriate classifications, the amounts received by way of contribution under this Act, the amounts granted by way of allowances or gratuities, the amounts paid therefor, the number of contributors and the number of persons receiving

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receiving allowances or gratuities together with such further information as may be prescribed by the Governor in Council by regulation made under this Act. 1947, c. 54, s. 12.

PART II.

26. This Part applies to civil servants who on the 19th day of July, 1924, were subject to the provisions of the Retirement Act. R.S., c. 24, s. 15.

27. Any such civil servant who, within three years after the 19th day of July, 1924, elected to become a contributor under this Act, shall have transferred to the Fund created under this Act the amount standing to his credit in the Retirement Fund, which amount shall thereupon be deemed to be a contribution under this Act, and such contributor shall, as from the date of such election, be deemed to have waived his right to any payment or benefit under the provisions of the Retirement Act and shall be subject to the provisions of, and entitled to all the benefits and privileges under, Part I to the same extent as if he had been appointed after the 19th day of July, 1924, and had been a contributor for the period in respect of which he contributed to the Retirement Fund, but in computing the superannuation allowance of any such contributor, the average salary shall be based upon the salary received by the contributor during the last five years of his service. R.S., c. 24, s. 16.

28. (1) If the said contributor has not contributed to the Retirement Fund in respect of his entire period of service, including any service rendered by him in a temporary capacity, prior to the time of his election under section 27, the period in respect of which he did not so contribute shall be counted only to the extent of one-half in computing allowances under this Act in respect of his service, unless, subject to the provisions of section 4, the said contributor at the time of his said election pays into the Consolidated Revenue Fund an amount equal to five per cent of the total salary received by him during the said period, with simple interest at the rate of four per cent per annum, in which event the entire period of service of the said contributor shall be counted in computing allowances in respect of his service under this Act.

(2) Any payment made under this section shall be deemed to be a contribution under this Act and shall be made
made in one sum or in instalments of equivalent value, certain payments computed on such bases as to mortality and interest as the Governor in Council may by regulation prescribe. R.S., c. 24, s. 17.

29. (1) Notwithstanding anything in sections 26, 27 and 28, any civil servant who was subject to the provisions of the Retirement Act on the 15th day of August, 1944, and who elected within one year after the said date to become a contributor, thereupon became a contributor and shall be subject to the provisions of, and entitled to all the benefits and privileges under Part I.

(2) A civil servant who elected under this section to become a contributor shall be deemed to have waived his right to any payment or benefit under the provisions of the Retirement Act and the amount to his credit in the Retirement Fund shall be transferred to the Superannuation Account kept under this Act and shall be deemed to be the contribution required under section 5 in respect of the whole of the period of his service in the Civil Service prior to becoming a contributor during which he contributed to the Retirement Fund. 1944-45, c. 34, s. 7.

PART III.

30. This Part applies to civil servants who on the 19th day of July, 1924, were subject to the provisions of the Superannuation Act. R.S., c. 24, s. 18.

31. (1) Any such civil servant who, within three years after the 19th day of July, 1924, elected to become a contributor under this Act, shall, as from the date of such election, be deemed to have waived his right to any payment or benefit under the Superannuation Act, and, except as hereinafter provided, shall be subject to the provisions of, and entitled to all the benefits and privileges under, Part I to the same extent as if he had been appointed after the 19th day of July, 1924, and had been a contributor for the period in respect of which he contributed under the Superannuation Act.

(2) In computing the allowance of the widow, child or other dependants of any such contributor under this Act, the period of service during which he contributed under the Superannuation Act prior to the date of his election shall be counted only to the extent of one-half unless the said contributor at the time of his election paid into the Consolidated Revenue Fund an amount equal to the contributions required under Part I.

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the difference between five per cent of the total salary received by him during such service and the amount actually contributed by him in respect of such service under the Superannuation Act, with simple interest at the rate of four per cent per annum, in which event the said period of service shall be counted in full in computing the said allowances.

(3) If for any period of his service, including service rendered by him in a temporary capacity, prior to the date of his election any such contributor did not contribute under the Superannuation Act, the said period shall be counted only to the extent of one-half in computing all allowances under this Act, unless, subject to the provisions of section 4, the said contributor at the time of his election as aforesaid pays into the Consolidated Revenue Fund an amount equal to five per cent of the total salary received by him during such period, with simple interest at the rate of four per cent per annum, in which event such period shall be counted in full in computing the said allowances.

(4) The superannuation or retiring allowance of any person to whom this Part applies shall not be less than the allowance to which he would have been entitled if he had continued to be subject to the Superannuation Act and had not elected to become a contributor under this Act.

(5) Any payment made under subsection (2) or (3) shall be deemed to be a contribution under this Act, and shall be made in one sum or in instalments of equivalent value computed on such bases as to mortality and interest as the Governor in Council may by regulation prescribe.

R.S., c. 24, s. 19.

32. On and after the 15th day of August, 1944, benefits theretofore payable to persons entitled thereto under the Superannuation Act and payable out of the Superannuation Fund, number two, which was set up under section 18 of the said Act and transferred from the said Fund to the Superannuation Account kept under this Act, shall be accounted for in the Superannuation Account kept under this Act. 1944-45, c. 34, s. 8.

PART IV.

33. This Part applies to civil servants who on the 19th day of July, 1924, were not subject to the provisions of the Retirement Act or the Superannuation Act. R.S., c. 24, s. 20.

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34. (1) Any such civil servant who, within three years after the 19th day of July, 1924, elected to become a contributor under this Act, is, as from the date of such election, except as hereinafter provided, subject to the provisions of, and entitled to all the benefits and privileges under Part I to the same extent as if he had been appointed after the 19th day of July, 1924, and had been a contributor for his period of service prior to the date of such election, but in computing the superannuation allowance of any such contributor, the average salary shall be based upon the five years' salary received by the contributor during the last five years of his service.

(2) In computing allowances under this Act in respect of such contributor the period of his service prior to the date of his election shall be counted only to the extent of one-half, unless, subject to the provisions of section 4, at the time of such election he pays into the Consolidated Revenue Fund an amount equal to five per cent of the total salary received by him in respect of such service, with simple interest at the rate of four per cent per annum, in which event the said period shall be counted in full in computing the said allowances.

(3) Any payment made under subsection (2) shall be deemed to be a contribution under this Act, and shall be made in one sum or in instalments of equivalent value computed on such bases as to mortality and interest as the Governor in Council may by regulation prescribe. R.S., c. 24, s. 21.

35. Any civil servant who was eligible under section 34 to elect to become a contributor on the 18th day of July, 1927, and who did not do so, but who elected within one year of the 15th day of August, 1944, to become a contributor, thereupon became a contributor and shall be subject to the provisions of, and entitled to all the benefits and privileges under Part I. 1944-45, c. 34, s. 9.

PART V.

36. Every employee of the Civil Service who, on the 19th day of July, 1924, occupied a position that is subject to the provisions of the Civil Service Act, or that would be so subject but for an Order in Council made under the authority of section 61 of the Civil Service Act, is subject to the provisions of this Act to the same extent as if he were temporary employees. 1853 R.S., 1952.
were a permanent employee, unless he was assigned by the Civil Service Commission upon certificate of temporary employment and is still serving under such certificate. R.S., c. 24, s. 22.

PART VI.

RETIREMENT FUND FOR TEMPORARY EMPLOYEES.

Definitions.

37. In this Part
(a) "casual employee" means a temporary employee who is
(i) appointed for a period of less than three months,
(ii) a part-time employee,
(iii) a sessional employee,
(iv) a seasonal employee,
(v) an employee appointed to a position during a period in which the civil servant or temporary employee who ordinarily performs the duties of the position is absent on leave, and
(vi) an employee appointed outside of Canada; and
(b) "temporary employee" means any officer, clerk or employee in the Civil Service to whom no other Part applies, except an officer, clerk or employee in respect of whose retirement provision for payment of a superannuation or other retiring allowance is made under any other statute. 1947, c. 54, s. 13.

Application.

38. This Part applies to every temporary employee other than a casual employee. 1947, c. 54, s. 13.

Contributions to Fund.

39. Every temporary employee to whom this Part applies shall by reservation from his salary contribute to the Retirement Fund the following amount:
(a) if he is not insured against unemployment under the Unemployment Insurance Act, five per cent of his salary; and
(b) if he is insured against unemployment under the Unemployment Insurance Act, four per cent of his salary. 1947, c. 54, s. 13.

Interest credited.

40. (1) The amount reserved from the salary of each temporary employee under this Part shall be entered in a separate account in the Retirement Fund in respect of the said employee, and interest at the rate of four per cent per annum shall, on the 1st day of January in each year, be computed on all sums to his credit, whether principal or interest, and such interest shall be credited to his said account.

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(2) Where a temporary employee to whom this Part applies was contributing to the Retirement Fund immediately before the 1st day of April, 1947, under any order of the Governor General in Council, the account in the Retirement Fund in respect of his said contribution shall be continued under this Part. 1947, c. 54, s. 13.

41. Where a temporary employee ceases to be an employee in the Civil Service without having become a contributor under Part I, the amount to his credit in the Retirement Fund shall be payable to him, but section 14 applies in respect of payment of the said amount as if the said amount were a gratuity payable under Part I. 1947, c. 54, s. 13.

42. Where a temporary employee, to whom this Part applies, commenced to contribute to the Retirement Fund before the 17th day of July, 1947, and was so contributing immediately before the said day, and becomes a contributor under Part I,

(a) if he elects to contribute in respect of his service in the Civil Service prior to becoming a contributor, the amount to his credit in the Retirement Fund shall be transferred to the Superannuation Account under the said Part I and shall be deemed to be a contribution made by him in respect of the said prior service to the extent of the amount so transferred; or

(b) if he does not elect to contribute in respect of his said prior service, the amount to his credit in the Retirement Fund shall be payable to him. 1947, c. 54, s. 13.

43. Where a temporary employee to whom this Part applies, other than an employee specified in section 42, becomes a contributor under Part I, the amount to his credit in the Retirement Fund shall be transferred to the Superannuation Account under the said Part I and shall be deemed to be a contribution that he has elected to make in respect of his service in the Civil Service prior to becoming a contributor under the said Part I to the extent of the amount so transferred and he shall be deemed to have so elected and he may elect to contribute under the said Part I in respect of the whole or any part of the remaining period of his said prior service. 1947, c. 54, s. 13.

44. Except as provided in section 42, no person shall during his continuance in office have any claim or right to any part of the Retirement Fund or to any payment therefrom. 1947, c. 54, s. 13.

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45. Where a temporary employee to whom this Part applies dies while in the Civil Service, the amount to his credit in the Retirement Fund shall be paid to his legal representative or to such person as the Treasury Board may designate. 1947, c. 54, s. 13.

46. The Governor in Council may, on the recommendation of the Treasury Board, make regulations

(a) to exempt any temporary employee or class of temporary employees from the provisions of this Part if he deems it not to be practicable or in the public interest that the provisions of this Part shall apply in respect of the said employee or the said class; and

(b) to provide for such matters as may be deemed necessary to give effect to the provisions of this Part. 1947, c. 54, s. 13.

47. (1) For the purposes of this section,

(a) “defence service” means service that may be counted for any purpose under the Defence Services Pension Act; and

(b) “defence service contributor” means a person who satisfies all of the following conditions,

(i) he is a contributor under this Act,

(ii) he was a contributor under the Defence Services Pension Act on or subsequent to the 1st day of July, 1951, and

(iii) he was retired from the regular forces to enable him to accept an appointment under the National Defence Act or to the staff of the Department of National Defence.

(2) The Governor in Council may by regulations provide that the defence service of a defence service contributor shall, to such extent and subject to such conditions as may be prescribed in those regulations, be counted as service in the Civil Service for the purposes of this Act, and may in those regulations provide for the transfer to the Superannuation Account maintained under this Act of any amount contributed by the defence service contributor under the Defence Services Pension Act with accrued interest and any amount contributed on his behalf by Her Majesty with accrued interest.

(3) No pension, gratuity or other benefit shall be payable under the Defence Services Pension Act in respect of the defence service of a defence service contributor where that defence service is to be counted under this Act pursuant to this section. 1951 (2nd Sess.), c. 7, s. 6.

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SCHEDULE A.

Air Transport Board
Board of Grain Commissioners
Board of Transport Commissioners
Canadian Farm Loan Board
Canadian Pension Commission
Civil Service Commission
Export Credits Insurance Corporation
International Joint Commission
Tariff Board
Unemployment Insurance Commission
War Veterans Allowance Board.

1947, c. 54, s. 13.
CHAPTER 51.

An Act respecting Civilian War Pensions and Allowances.

SHORT TITLE.

1. This Act may be cited as the Civilian War Pensions and Allowances Act. 1946, c. 43, s. 1.

INTERPRETATION.

2. In this Act,

(a) "Commission" means the Canadian Pension Commission;

(b) "War" means the war waged by His Majesty and His Majesty's Allies against Germany and Germany's Allies, which for the purposes of this Act shall be deemed to have commenced on the 1st day of September, 1939, and to have terminated on the 1st day of April, 1947. 1946, c. 43, s. 2.

3. All claims for pensions, allowances and compensation under this Act shall be dealt with and adjudicated upon in like manner as claims under the Pension Act and all the provisions of the Pension Act not inconsistent with this Act, with such modifications as circumstances may require, apply to every claim under this Act. 1946, c. 43, s. 3.

4. Every department of Government shall furnish the Commission with such information and material as the Commission may from time to time require for the purpose of considering applications for pensions, allowances and compensation under this Act. 1946, c. 43, s. 4.

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PART I.

CANADIAN MERCHANT SEAMEN, SALT-WATER FISHERMEN.

Interpretation.

5. In this Part,

(a) "Canadian national" means a Canadian national as defined in the Canadian Nationals Act, chapter 21 of the Revised Statutes of Canada, 1927;

(b) "Canadian salt-water fisherman" means a British subject who served upon a ship engaged in the fishing industry of Canada in Canadian tidal waters;

(c) "Canadian ship" means a ship of Canadian registry or licence certified as such by the Director of Marine Services of the Department of Transport, but does not include a ship under bareboat charter to any charterer resident outside Canada;

(d) "certified non-Canadian ship" means a ship, other than a Canadian ship, when employed on a voyage that the Director of Marine Services of the Department of Transport certifies was essential to the prosecution of the War on behalf of His Majesty or His Majesty's allies;

(e) "enemy action, or counter-action against the enemy" includes extraordinary marine hazards occasioned by the War and encountered by a Canadian ship or by a certified non-Canadian ship when employed on a voyage that in the opinion of the Commission was essential to the prosecution of the War on behalf of His Majesty or His Majesty's allies;

(f) "ship" includes every description of vessel used in navigation not propelled by oars. 1946, c. 43, s. 5.

6. For the purposes of this Part the class of a vessel, the nature of the trade in which a vessel is engaged, and the status of the members of the crew, shall be determined according to the provisions of the Canada Shipping Act and regulations made thereunder. 1946, c. 43, s. 6.

Pensions for Disability and Death.

7. (1) Subject to this Part, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the Pension Act for members of the naval forces of Canada, to or in respect of,

(a) persons who, while serving upon any Canadian ship,

(b) Canadian nationals who, while serving upon any certified non-Canadian ship, and

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(c) Canadian salt-water fishermen who, while serving upon a ship engaged in the fishing industry of Canada in Canadian tidal waters, during the War and as a direct result of enemy action, or counter-action taken against the enemy, suffered injury or disease or aggravation thereof resulting in disability or death.

(2) For the purposes of this Part, injury or disease or aggravation thereof shall be deemed to have been suffered while serving upon a Canadian ship or upon a certified non-Canadian ship where it was suffered by a person while he was out of Canada and

(a) was proceeding by sea or by land or by air to a Canadian ship or to a certified non-Canadian ship for the purpose of being in the service thereof,

(b) was returning by sea or by land or by air to Canada or to the country of which he was a citizen or national, from a Canadian ship or from a certified non-Canadian ship after being in the service thereof, or

(c) was on leave from a Canadian ship or from a certified non-Canadian ship that was in a port outside Canada.

1946, c. 43, s. 7.

8. The rate of pension to be awarded to or in respect of a person mentioned in section 7 shall be determined according to the rank or rating of the naval forces of Canada assigned to such person’s status by the following table:

TABLE.

A. Pensions for Personnel of Canadian Ships or Certified non-Canadian Ships.

Status.  
Rank or Rating of the Naval Forces.

(a) Ship in Foreign Trade

(i) Master  Commander  
(ii) Chief Officer  Lieutenant-Commander  
(iii) Chief Engineer  Commander  
(iv) Second Engineer  Lieutenant-Commander  
(v) Other Navigating and Engineer Officers

<table>
<thead>
<tr>
<th>Purser</th>
<th>Surgeon</th>
<th>Chief Steward</th>
<th>Wireless Officer of 10 years or more seniority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lieutenant</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(vi) All other officers  Sub-Lieutenant

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Status. Rank or Rating of the Naval Forces.

(b) Ship in Home Trade
   (i) Master ............ Lieutenant
   (ii) All other officers..... Sub-Lieutenant

(c) Ship in Inland and Minor Waters Trade
   (i) Master ............ Lieutenant
   (ii) All other officers..... Sub-Lieutenant

(d) All trades
   (i) All other members of the crew ............ Able Seaman

(e) Pilots
   (i) Licensed Pilots...... Lieutenant
   (ii) Licensed Apprentice Pilots............. Sub-Lieutenant

B. Pensions for Canadian Salt-Water Fishermen.

(a) Master of fishing boats of 60 registered tons or over.. Lieutenant
(b) Master of other fishing boats...................... Sub-Lieutenant
(c) Other members of the crew. Able Seaman

1946, c. 43, s. 8.

9. (1) Subject to subsection (2), no pension shall be awarded under this Part unless an application was made therefor within one year after the occurrence of the disability in respect of which the pension is claimed.

(2) Where it is established to the satisfaction of the Commission that lack of communication facilities prevented a person from making an application within the time limited by subsection (1), the Commission may, on special application in that behalf, extend the time within which an application for pension may be made. 1948, c. 38, s. 1.

10. No pension shall be awarded under this Part in respect of any disability or death for which compensation is payable under any workmen's compensation or similar laws unless evidence satisfactory to the Commission is provided that a claim for such compensation has not been made and unless the person entitled to such compensation submits to the Commission a waiver, in a form approved by the Commission, of all claims for such compensation in respect of such disability or death. 1946, c. 43, s. 10.

11. The Commission may for the purposes of this Part presume death in every case where, according to the evidence available as to the circumstances surrounding the 1862 disappearance

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disappearance of the person whose death is in question or loss of the ship upon which he was serving, the Commission is satisfied beyond a reasonable doubt that the death has in fact occurred. 1946, c. 43, s. 11.

12. Notwithstanding anything in this Part, the Commission shall deduct from the pension otherwise payable under this Part to any person in respect of death or disability of a Canadian national who served on a certified non-Canadian ship, the amount of pension payable to such person in respect of such death or disability under the laws of the country in which the ship was registered or licensed or to which it was chartered. 1946, c. 43, s. 12.

13. Notwithstanding anything in this Part, where a person entitled to a pension under this Part is not a Canadian citizen and is not a resident of Canada the Commission may, in lieu of that pension, award such pension or such lump sum as the Commission deems commensurate with the pension that would be payable under this Part to such person if he were a Canadian citizen or a resident of Canada, having regard to comparative living costs and such other matters that may affect the value of the pension, but no pension or amount awarded under this section shall exceed the amount of pension that would be payable to such person under this Part if he were a Canadian citizen or a resident of Canada. 1946, c. 43, s. 13.

Detention Allowances.

14. (1) In any case where

(a) a person, while serving upon a Canadian ship during the War, or

(b) a Canadian national, while serving upon a certified non-Canadian ship, or upon a ship engaged in the fishing industry of Canada in Canadian tidal waters was detained by a foreign country and by reason of such detention payment of remuneration to him or on his behalf for such service was discontinued, in whole or in part, by his employer, the Commission may, subject to this section, award to such person a detention allowance equal to the amount by which the remuneration received by him immediately prior to such detention was so diminished.

(2) In the case of a person who served upon a ship engaged in the fishing industry and who at the time of his detention was engaged in a profit-sharing venture, the rate of remuneration received by him immediately prior to his detention shall, for the purposes of subsection (1), be deemed 1863.

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Deemed to be the average monthly remuneration received by him for the twelve months immediately preceding his detention.

(3) In the case of a Canadian national who served upon a certified non-Canadian ship the Commission shall deduct from the allowance otherwise payable to him under this section the amount of any detention or similar allowance payable to him under the laws of the country in which the ship was registered or licensed or to which it was chartered. 1946, c. 43, s. 14.

15. The Commission may pay to the dependants of a person to whom an allowance is awarded under section 14 such portion of the allowance as the Commission in its discretion deems reasonable, and the remainder of the amount so awarded shall be paid to such person or to his legal representatives upon termination of the detention in respect of which the allowance was awarded. 1946, c. 43, s. 15.

16. For the purposes of this Part, a person who served upon a certified non-Canadian ship and at the time he entered such service was domiciled in Newfoundland shall be deemed to be a Canadian national, and a ship engaged in the fishing industry of Newfoundland in Newfoundland tidal waters shall be deemed to be a ship engaged in the fishing industry of Canada in Canadian tidal waters. 1949, c. 6, s. 47.

PART II.

**AUXILIARY SERVICES PERSONNEL.**

**Interpretation.**

17. In this Part,

(a) "helper" means a person who was employed and paid by Canadian Legion War Services Inc., The National Council of the Young Men’s Christian Association of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services, to assist supervisors and who proceeded from Canada for attachment to

(i) the Canadian naval forces under the authority of the Chief of Naval Personnel,

(ii) active units and formations of the Canadian army forces under the authority of the Adjutant-General, or

(iii) active units and formations of the Canadian air forces under the authority of the Air Member for Personnel;

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(b)

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(b) "member of the Overseas Headquarters Staff" means a person who is not a supervisor or helper and who was a member of the Headquarters Staff of, and was employed and paid by Canadian Legion War Services Inc., The National Council of the Young Men's Christian Association of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services, and who proceeded from Canada under the authority of the Chief of Naval Personnel, the Adjutant-General or Air Member for Personnel; (c) "supervisor" means an authorized field representative of Canadian Legion War Services Inc., The National Council of the Young Men's Christian Association of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services, who directly provided services and recreational equipment to any of the naval, army or air forces of Canada and who was selected and approved by, and proceeded from Canada under the authority of the Chief of Naval Personnel, the Adjutant-General or Air Member for Personnel. 1946, c. 43, s. 16.

Supervisors.

18. In respect of their service as supervisors rendered between the time of embarkation for service outside of Canada and the termination of such service by the appropriate naval, army or air force authorities, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the Pension Act for Captain (Army) to or in respect of supervisors who suffered injury or disease or aggravation thereof resulting in disability or death attributable to or incurred during such service. 1946, c. 43, s. 17.

Helpers.

19. In respect of their service as helpers rendered between the time of embarkation for service outside of Canada and the termination of such service by the appropriate naval, army or air force authorities, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the Pension Act for Lieutenant (Army) to or in respect of helpers who suffered injury or disease or aggravation thereof resulting in disability or death attributable to or incurred during such service. 1946, c. 43, s. 18.

Overseas Headquarters Staff.

20. Subject to section 21, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the Pension Act for Lieutenant (Army) to or in respect of members of Overseas Headquarters Staff. 1865

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respect of members of the Overseas Headquarters Staff who, during their service as such and as a direct result of enemy action, or counter-action against the enemy during the War, suffered injury or disease or aggravation thereof resulting in disability or death. 1946, c. 43, s. 19.

21. Whenever the appropriate naval, army or air force authorities certify that a member of the Overseas Headquarters Staff carried on duties with responsibilities comparable with those of an officer of higher rank than that of Lieutenant, the pension to be awarded under section 20 shall be that set forth in Schedules A and B of the Pension Act for Captain (Army). 1946, c. 43, s. 20.

PART III.
CORPS OF (CIVILIAN) CANADIAN FIRE FIGHTERS FOR SERVICE IN THE UNITED KINGDOM.

22. Subject to this Part, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the Pension Act for members of the army forces of Canada, to or in respect of members of the Corps of (Civilian) Canadian Fire Fighters for Service in the United Kingdom who suffered injury or disease or aggravation thereof resulting in disability or death attributable to or incurred during their service as members of the said Corps in accordance with the provisions of the Pension Act. 1946, c. 43, s. 21.

23. The rate of pension to be awarded to or in respect of a member of the Corps of (Civilian) Canadian Fire Fighters for Service in the United Kingdom shall be determined according to the rank or rating of the army forces of Canada assigned to such member’s status by the following table:

<table>
<thead>
<tr>
<th>Status</th>
<th>Rank or Rating of the Army Forces</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commanding Officer</td>
<td>Lt.-Colonel (Army)</td>
</tr>
<tr>
<td>Divisional Officer</td>
<td>Major (Army)</td>
</tr>
<tr>
<td>Column Officer</td>
<td>Captain (Army)</td>
</tr>
<tr>
<td>Senior Company Officer</td>
<td></td>
</tr>
<tr>
<td>Company Officer</td>
<td></td>
</tr>
<tr>
<td>Section Leader, Leading Fireman</td>
<td>Lieutenant (Army)</td>
</tr>
<tr>
<td>Fireman, Senior Fireman, Fireman and Junior Fireman</td>
<td></td>
</tr>
</tbody>
</table>

1946, c. 43, s. 22.

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PART IV.
ROYAL CANADIAN MOUNTED POLICE.

24. (1) All claims for compensation under section 22 of the Royal Canadian Mounted Police Act shall be referred to the Commission for consideration and adjudication, and the Commission shall assess the degree of disability in respect of which compensation may be awarded under the said section.

(2) Compensation shall be awarded at such rate and in such manner as the Governor in Council may from time to time prescribe under section 22 of the Royal Canadian Mounted Police Act.

(3) Where an assessment is made under this section and subsequently the Commission re-assesses the degree of disability, the compensation shall be paid according to the first rates applicable at the time compensation was first awarded.

1946, c. 43, s. 23.

PART V.
ROYAL CANADIAN MOUNTED POLICE—SPECIAL CONSTABLES.

Interpretation.

25. In this Part, “special constable” means a person specially engaged and employed by the Royal Canadian Mounted Police under the authority of the Governor in Council for the particular duty of mounting guard at vulnerable points throughout Canada or for any other similar duty during the War. 1946, c. 43, s. 24.

Pensions for Disability and Death.

26. Subject to this Part, pensions shall be awarded or in respect of special constables who during the War and as a direct result of the performance of their duties as special constables, suffered injury or disease or aggravation thereof resulting in disability or death. 1946, c. 43, s. 25.

27. The pension to be awarded under this Part in respect of disability shall be awarded at such rate and in such manner as the Governor in Council may from time to time prescribe under section 22 of the Royal Canadian Mounted Police Act. 1946, c. 43, s. 26.
28. The pensions to be awarded under this Part in respect of death shall be awarded in accordance with the provisions of section 78 of the Royal Canadian Mounted Police Act and for the purposes of that section the pay and allowances that would have been permitted for pension purposes shall be the actual pay and allowances of which the special constable was in receipt at the time of his death. 1946, c. 43, s. 27.

29. Where a special constable is in receipt of a disability pension under the Pension Act, the amount of pension payable under this Part shall not at any time exceed the amount by which the pension authorized by the Pension Act for total disability exceeds the pension of which he is in receipt under the Pension Act. 1946, c. 43, s. 28.

30. No pension shall be awarded under this Part for any disability in respect of which a pension was awarded under the Pension Act. 1946, c. 43, s. 29.

31. No pension shall be awarded under this Part to or in respect of a special constable until he ceases to be a special constable. 1946, c. 43, s. 30.

32. Unless it is established to the satisfaction of the Commission that the evidence upon which the application for pension is based was not in the possession of the applicant or could not reasonably have been obtained by such applicant within the times hereinafter prescribed, no pension for death shall be awarded under this Part in respect of a special constable unless application is made therefor within one year after his death, and no pension for disability shall be awarded under this Part to or in respect of a special constable unless application is made therefor within one year after he ceased to be a special constable. 1946, c. 43, s. 31.

33. No pension for death shall be awarded under this Part to or in respect of any dependant other than the widow and children of the special constable on account of whose death pension is claimed. 1946, c. 43, s. 32.
PART VI.

AIR RAID PRECAUTIONS WORKERS.

Interpretation.

34. In this Part,
   (a) “air raid precautions worker” means a person registered as a volunteer worker in a designated area by an official body organized for air raid precautions purposes, a duly registered voluntary evacuation worker or a person designated as such by the Commission pursuant to section 45;
   (b) “designated area” means any area that has been so designated by the Governor in Council;
   (c) “serious or prolonged disability” does not include a disability of a degree less than twenty per cent estimated in the manner provided by subsection (2) of section 28 of the Pension Act;
   (d) “war service injury” means, in the case of an air raid precautions worker other than a duly registered voluntary evacuation worker, any physical injury sustained during the War and arising out of and in the course of his duties as such a direct result of enemy action, or counter-action against the enemy or action in apprehension of enemy attack or during a blackout, test or period of training duly authorized by the senior air raid precautions officer in the designated area in which such injury was sustained, and, in the case of a duly registered voluntary evacuation worker, means injuries arising out of and in the course of his duties as an evacuation worker. 1946, c. 43, s. 33.

Pensions for Disability and Death.

35. Subject to this Part, pensions shall be awarded in accordance with the rates set forth in Schedules I and II in respect of serious or prolonged disability or death caused by a war service injury. 1946, c. 43, s. 34.

36. No pension shall be awarded under this Part in respect of a war service injury sustained by reason of the wilful negligence or improper conduct of the air raid precautions worker by or in respect of whom pension is claimed. 1946, c. 43, s. 35.

37. No pension in respect of a war service injury shall be paid under this Part to or in respect of any person during any period such person receives or is entitled to receive in respect of a war service injury the pension or payment made. 1869 R.S.; 1952.
Part VI.

Chap. 51. Civilian War Pensions.

Pensions to widows.

38. (1) No pension shall be awarded under this Part to the widow of any person in respect of the death of such person unless she was wholly or to a substantial extent maintained by him at the time of his death, and unless she was married to him prior to the day the war service injury in respect of which pension is claimed was sustained.

(2) No additional pension shall be awarded under this Part to any married man in respect of his wife unless she was wholly or to a substantial extent maintained by him immediately prior to the day the war service injury in respect of which such additional pension is claimed was sustained. 1946, c. 43, s. 37.

Pension to wife.

39. The Commission may, in its discretion, deduct from any additional pension payable under this Part in respect of any dependant, any amount payable by way of grant or allowance, whether payable out of public funds or otherwise, for the maintenance of such dependant. 1946, c. 43, s. 38.

Deduction.

40. Where any two persons to whom any pensions may be awarded under this Part are married to one another, pensions may be paid to them under this Part as if they were unmarried, but in every such case the additional pensions, if any, that may be awarded under this Part in respect of any dependent child or children shall be paid in respect of the injury to the husband unless the wife is not wholly or to a substantial extent maintained by him, in which case such additional pensions, if any, shall be paid in respect of the injury to the parent who is responsible for the support of such dependent child or children. 1946, c. 43, s. 39.

Married pensioner.

41. No additional pension shall be awarded under this Part in respect of any child born more than nine months after the day the war service injury in respect of which any pension is payable was sustained. 1946, c. 43, s. 40.

Children.

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42. Where a person to whom a pension may be awarded under section 35 is a male under the age of sixteen years or a female under the age of seventeen years, no pension shall be paid to such person until such person, if a male, attains the age of sixteen years, or, if a female, attains the age of seventeen years, but the Commission may direct that, until such age is attained, the pension shall be administered for the benefit of such person in the manner provided by section 18 of the Pension Act. 1946, c. 43, s. 41.

43. No pension shall be awarded under this Part in respect of any disability unless application is made therefor within one year after the day the war service injury resulting in such disability was sustained, or in the case of a male under the age of sixteen years or a female under the age of seventeen years, within one year after the respective ages are attained, and no pension shall be awarded in respect of death unless application is made therefor within one year after the death. 1946, c. 43, s. 42.

44. Where the death of an air raid precautions worker is attributable to war service injury or where at the time of death such worker was in receipt of a pension under this Part, and where his estate has not sufficient assets to pay the expenses of his burial, the Commission may, if such worker was not an in-patient under treatment in a hospital operated by the Department of Veterans Affairs, direct the payment of an amount not exceeding one hundred dollars in respect of such expenses. 1946, c. 43, s. 43.

45. The Commission may designate as an air raid precautions worker any person who as an employee in an essential service, although unregistered as a volunteer worker, assisted in air raid precautions work consequent upon enemy action, or counter-action against the enemy or a duly authorized blackout. 1946, c. 43, s. 44.

PART VII.

INJURY DURING REMEDIAL TREATMENT.

46. Pensions shall be awarded in accordance with the Rates of pension set forth in Schedules A and B of the Pension Act for Lieutenant (Army) to or in respect of persons who

(a) were called up for training, service or duty under The National Resources Mobilization Act,

(b) accepted and underwent treatment of any kind prescribed by the Department of Veterans Affairs for

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the purpose of improving their physical condition and rendering them fit for such training, service or duty, and

(c) suffered injury or disease or aggravation thereof resulting in disability or death arising out of or directly connected with such treatment. 1946, c. 43, s. 45.

47. Pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the Pension Act for Lieutenant (Army) to or in respect of persons who

(a) volunteered for active service in the naval, army or air forces of Canada but were not accepted owing to their physical condition,

(b) were furnished with remedial treatment by the Department of Veterans Affairs, under the conditions prescribed by the Governor in Council, for the purpose of rendering them fit for active service in the said forces, and

(c) suffered injury or disease or aggravation thereof resulting in disability or death arising out of or directly connected with such treatment. 1946, c. 43, s. 46.

PART VIII.

VOLUNTARY AID DETACHMENT.

48. In this Part,

(a) "member of the Voluntary Aid Detachment" means a member of the Nursing Auxiliary Canadian Red Cross Corps or the Nursing Division of the Saint John Ambulance Brigade of Canada who, with the approval of the Adjutant General, served with the Royal Canadian Army Medical Corps during the War;

(b) "serious or prolonged disability" does not include a disability of a degree less than twenty per cent estimated in the manner provided in subsection (2) of section 28 of the Pension Act;

(c) "war service injury" means an injury arising out of and in the course of duties as a member of the Voluntary Aid Detachment. 1946, c. 43, s. 47.

49. Subject to this Part, pensions shall be awarded in accordance with Schedules I and II in respect of serious or prolonged disability or death caused by a war service injury. 1946, c. 43, s. 48.

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50. No pension shall be awarded under this Part in respect of a war service injury sustained by reason of the wilful negligence or improper conduct of the member of the Voluntary Aid Detachment by or in respect of whom pension is claimed. 1946, c. 43, s. 49.

51. No pension in respect of a war service injury shall be paid under this Part to or in respect of any person during any period such person receives or is entitled to receive in respect of the same injury any grant, allowance, compensation, pension or other payment of a like nature, payable out of any public funds to which such person has not made a direct financial contribution, unless such grant, allowance, compensation, pension or other payment is less than the amount of the pension that would otherwise be payable under this Part, in which case pension equal to the amount by which the pension that would otherwise be payable under this Part, exceeds such other grant, allowance, compensation, pension or other payment, may be paid under this Part during such period. 1946, c. 43, s. 50.

52. Where the death of a member of the Voluntary Aid Detachment is attributable to war service injury or where at the time of death such member was in receipt of a pension under this Part, and where the estate has not sufficient assets to pay the expenses of the burial, the Commission may, if such member was not an in-patient under treatment in a hospital operated by the Department of Veterans Affairs, direct the payment of an amount not exceeding one hundred dollars in respect of such expenses. 1946, c. 43, s. 51.

53. (1) No pension shall be awarded under this Part in respect of disability unless application was made therefor within one year after the 31st day of August, 1946.

(2) No pension shall be awarded under this Part in respect of death unless application was made therefor within one year after the 31st day of August, 1946, or within one year after the death, whichever is later. 1946, c. 43, s. 52.

PART IX.

OVERSEAS WELFARE WORKERS.

54. In this Part, "Overseas Welfare Worker" means a person who, under the auspices of the Canadian Red Cross Society or the Saint John Ambulance Brigade of Canada, proceeded from Canada to serve as a welfare worker, 

 Definitions. 

"Overseas Welfare Worker." 

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nursing aide, ambulance or transport driver, member
of the Overseas Headquarters Staff or in any other
capacity and includes Orthopaedic Nurses selected by
the Canadian Red Cross Society for service overseas
with the Scottish Ministry of Health;

(b) "service" means service during the War as an Over-
seas Welfare Worker between the time of embarkation
for service outside of Canada and the termination of
such service by the Canadian Red Cross Society, Saint
John Ambulance Brigade of Canada or the Scottish
Ministry of Health;

(c) "enemy action or counter-action against the enemy"
includes extraordinary hazards occasioned by the War.
1946, c. 43, s. 53.

55. Subject to this Part, pensions shall be awarded in
accordance with the rates set forth in Schedules A and B
of the Pension Act for Lieutenant (Army) to or in respect
of Overseas Welfare Workers who, during service, suffered
injury, disease or aggravation thereof resulting in disability
or death when such injury, disease or aggravation thereof
resulting in disability or death was a direct result of enemy
action or counter-action against the enemy. 1946, c. 43, s. 54.

56. Where an Overseas Welfare Worker is in receipt
of a disability pension under the Pension Act the amount of
pension payable under this Part, shall not exceed at any
time the amount by which the pension authorized by the
Pension Act for total disability exceeds the pension of which
she is in receipt under the Pension Act. 1946, c. 43, s. 55.

57. Any pension awarded under this Part in respect of
disability or death shall be reduced by the amount of any
grant, allowance, compensation, pension or other payment
of a like nature, payable in respect of such disability or
death out of funds to which the Overseas Welfare Worker
made no direct contribution. 1946, c. 43, s. 56.

58. (1) No pension shall be awarded under this Part in
respect of disability unless application was made therefor
within one year after the 31st day of August, 1946.

(2) No pension shall be awarded under this Part in
respect of death unless application was made therefor
within one year after the 31st day of August, 1946, or
within one year after the death, whichever is later. 1946,
c. 43, s. 57.

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PART X.

CANADIAN CIVILIAN AIR CREW OF THE ROYAL AIR FORCE TRANSPORT COMMAND.

59. In this Part,

(a) "Civilian Member of Overseas Air Crew" means a person, other than a member of the forces, who was employed by the Air Ministry of the United Kingdom to make trans-Atlantic flights ferrying aircraft from Canada, and who, at the commencement of such employment, was domiciled in Canada;

(b) "enemy action or counter-action against the enemy" includes extraordinary aerial or other hazards occasioned by the War;

(c) "service" means service during the War with Number 45 Wing of the Royal Air Force Transport Command, Number 45 Group of the Royal Air Force Ferry Command, or the Atlantic Ferrying Organization ("ATFERO"), between the date of engagement for service outside of Canada and the termination of such service by the Air Minister of the United Kingdom. 1946, c. 43, s. 58.

60. Where a Civilian Member of Overseas Air Crew, during service and as a direct result of enemy action or counter-action against the enemy, incurred an injury or disease or aggravation thereof resulting in serious disability or death and he is in necessitous circumstances, or, in the case of his death, his widow, child or children, are in necessitous circumstances, or, there being no widow or children, his dependent parent or parents are in necessitous circumstances, the Commission may in its discretion award such pension, not exceeding the rates payable under Schedule A or B of the Pension Act for Lieutenant (Army), as it may from time to time deem to be adequate. 1946, c. 43, s. 59.

61. Any award authorized under this Part in respect of disability or death shall be reduced by the amount of any grant, allowance, compensation, pension or other payment of a like nature, payable in respect of such disability or death out of public funds to which the Civilian Member of Overseas Air Crew made no direct contribution. 1946, c. 43, s. 60.

62. Whenever an application for pension is made under this Part the Commission may, before awarding the pension, require the applicant to take all or any of such steps as may be necessary to obtain payment of any compensation.
section that the applicant is entitled to receive from any person or under the laws of any province or country for the disability or death in respect of which the application for pension under this Part is made. 1946, c. 43, s. 61.

63. No pension shall be awarded under this Part in respect of disability unless application was made therefor within one year after the 31st day of August, 1946. 1946, c. 43, s. 62.

**SCHEDULE I.**

Scale of Pensions for Disabilities.

<table>
<thead>
<tr>
<th>Percentage of Disability, Class and Annual Rate</th>
<th>Status of Person</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 1 100%</td>
<td>Class 2 99%-98%</td>
</tr>
<tr>
<td>Man or woman</td>
<td>$600</td>
</tr>
<tr>
<td>Additional pension for wife</td>
<td>$240</td>
</tr>
<tr>
<td>Additional pension for first and each subsequent dependent child</td>
<td>$120</td>
</tr>
<tr>
<td>Additional pension for dependent parents</td>
<td>$120</td>
</tr>
</tbody>
</table>

| Status of Person | Class 10 59%-55% | Class 11 54%-50% | Class 12 49%-45% | Class 13 44%-40% | Class 14 39%-35% | Class 15 34%-30% | Class 16 29%-25% | Class 17 24%-20% |
| Class 14 39%-35% | $120 | $114 | $108 | $102 | $96 | $90 | $84 | $78 | $72 |
| Additional pension for wife | $330 | $300 | $270 | $240 | $210 | $180 | $150 | $120 |
| Additional pension for first and each subsequent dependent child | $122 | $120 | $108 | $96 | $84 | $72 | $60 | $48 |
| Additional pension for dependent parents | $66 | $60 | $54 | $48 | $42 | $36 | $30 | $24 |

1946, c. 43, Sch. I.

**SCHEDULE II.**

Scale of Pensions for Deaths.

<table>
<thead>
<tr>
<th>Status</th>
<th>Annual Rate of Pension</th>
</tr>
</thead>
<tbody>
<tr>
<td>Widow</td>
<td>$480</td>
</tr>
<tr>
<td>Additional pension for first and each subsequent dependent child</td>
<td>$120</td>
</tr>
<tr>
<td>Orphan child</td>
<td>$240</td>
</tr>
<tr>
<td>Each subsequent orphan child, an additional</td>
<td>$180</td>
</tr>
<tr>
<td>Dependent parents, if no widow or dependent children</td>
<td>Such an amount not exceeding a widow's pension as is deemed adequate by the Commission.</td>
</tr>
</tbody>
</table>

1946, c. 43, Sch. II.

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QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

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CHAPTER 52.

An Act to encourage the establishment of and to regulate Cold Storage Warehouses for the preservation of perishable food products.

SHORT TITLE.

1. This Act may be cited as the Cold Storage Act. R.S., 1952, c. 25, s. 1.

INTERPRETATION.

2. In this Act, "Minister" means the Minister of Agriculture. R.S., 1952, c. 25, s. 2.

ESTABLISHMENT OF COLD STORAGE WAREHOUSES.

3. The Governor in Council may enter into contracts with any persons for the construction, equipment and maintenance in good and efficient working order, of public cold storage warehouses equipped with mechanical refrigeration, in Canada, and suitable for the preservation of any food product. R.S., c. 25, s. 3.

4. The location, plans and specification of every such warehouse, its equipment, and the amount to be expended thereon, shall be subject to the approval of the Governor in Council. R.S., c. 25, s. 4.

5. The Governor in Council may, out of any moneys appropriated by Parliament for the purpose, if the warehouse is maintained and operated to the satisfaction of the Minister, grant towards the construction and equipment of any such warehouse a subsidy not exceeding in the whole thirty per cent of the amount expended or approved of in such construction and equipment, and payable in instalments as follows:

(a) upon the warehouse being completed and cold storage at suitable temperatures being provided therein, all to the satisfaction of the Minister, a sum not exceeding fifteen per cent of the amount so expended;

(b) Subsidy payable.

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Cold Storage.

(b) at the end of the first year thereafter seven per cent of the said amount;
(c) at the end of the second year thereafter four per cent of the said amount; and
(d) at the end of each of the two next succeeding years two per cent of the said amount. R.S., c. 25, s. 5.

6. The Minister may refuse to pay any part of the said subsidy if, in his opinion, the operation of the warehouse has not been of such character as to provide for the proper preservation of such products as may be stored therein. R.S., c. 25, s. 6.

Withholding of subsidy if warehouse not satisfactory.

7. The Minister may order, and cause to be maintained, an inspection and supervision of the sanitary conditions, maintenance and operation of such warehouses, and may regulate and control the temperatures to be maintained therein in accordance with the regulations. R.S., c. 25, s. 7.

Inspection.

8. The rates and tolls to be charged for storage in such warehouses are subject to the approval of the Governor in Council. R.S., c. 25, s. 8.

Rates and tolls.

9. Inspectors, who shall have access to all parts of such warehouses at all times, may be appointed, in the manner authorized by law, for the effective carrying out of the provisions of this Act. R.S., c. 25, s. 9.

Inspectors.

10. The Governor in Council may make such regulations as he considers necessary in order to secure the efficient enforcement and operation of this Act; and he may by such regulations impose penalties not exceeding fifty dollars on any person offending against them. R.S., c. 25, s. 10.

Regulations by Governor in Council.

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OTTAWA, 1952

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CHAPTER 53.

An Act respecting Dominion Companies.

SHORT TITLE.

1. This Act may be cited as the Companies Act. 1934, Short title. c. 33, s. 1.

PART I.

COMPANIES WITH SHARE CAPITAL.

Application of Part.

2. This Part applies to

(a) all companies incorporated under it;

(b) companies incorporated under the Companies Act, chapter 119 of the Revised Statutes of Canada, 1886, or to which that Act applied before the 15th day of May, 1902, except loan companies;

(c) all companies incorporated under the Companies Act, 1902;

(d) all companies incorporated under the Companies Act, chapter 79 of the Revised Statutes of Canada, 1906, or to which that Act applied;

(e) all companies incorporated under the Companies Act, chapter 27 of the Revised Statutes of Canada, 1927;

(f) all companies incorporated under Part I of The Companies Act, 1934. 1934, c. 33, s. 2.

Interpretation.

3. In this Part and in all letters patent and supplementary letters patent issued under it,

(a) “accounts receivable” shall mean and include existing or future book debts, accounts, claims, moneys and choses in action or any class or part thereof and all contracts, securities, bills, notes, books, instruments and other documents securing, evidencing or in any way

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way relating to the same or any of them, but shall not include uncalled share capital of the company or calls made but not paid;

(b) "the company" or "a company" means any company to which this Part applies;

(c) "any other company" means and includes any company wheresoever or howsoever incorporated;

(d) "court" means in Ontario, the Supreme Court; in Quebec, the Superior Court; in Nova Scotia, New Brunswick, British Columbia, Prince Edward Island, Alberta and Newfoundland, the Supreme Court in and for each of those Provinces, respectively; in Manitoba, the Court of Queen's Bench; in Saskatchewan, the Court of Queen's Bench; and in the Yukon Territory, the Territorial Court;

(e) "debenture" includes bonds, debenture stock, and any other securities of a company that constitute or are entitled to the benefit of a charge on the assets of the company;

(f) "director" includes any person occupying the position of director by whatever name called;

(g) "document" includes notice, order, certificate, register, summons or other legal process;

(h) "judge" means in the said respective Provinces and Territory a judge of the said courts respectively;

(i) "mortgage" includes charge and hypothec;

(j) "private company" means a company as to which by letters patent or supplementary letters patent

(i) the right to transfer its shares is restricted,

(ii) the number of its shareholders is limited to fifty, not including persons who are in the employment of the company and persons, who, having been formerly in the employment of the company, were, while in that employment, and have continued after the determination of that employment to be shareholders of the company, two or more persons holding one or more shares jointly being counted as a single shareholder, and

(iii) any invitation to the public to subscribe for any shares or debentures of the company is prohibited;

(k) "public company" means a company that is not a private company;

(l) "real estate" or "land" includes messuages, lands, tenements, and hereditaments of any tenure, and all immovable property of any kind;

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(m) "Secretary of State" means the Secretary of State of Canada;

(n) "shareholder" means every subscriber for or holder of a share in the capital stock of the company, and includes the personal representatives of a deceased shareholder, a subscriber to the memorandum of agreement and every other person who agrees with the company to become a shareholder;

(o) "undertaking" means the business of every kind which the company is authorized to carry on. 1934, c. 33, s. 3; 1949, c. 6, s. 31.

Preliminaries.

4. The provisions of this Part relating to matters preliminary to the issue of the letters patent or supplementary letters patent shall be deemed directory only, and no letters patent or supplementary letters patent issued under this Part shall be held void or voidable on account of any irregularity in respect of any matter preliminary to the issue of the letters patent or supplementary letters patent. 1934, c. 33, s. 4.

FORMATION OF NEW COMPANIES.

5. (1) The Secretary of State may, by letters patent under his seal of office, grant a charter to any number of persons, not less than three, who apply therefor, constituting such persons, and others who have become subscribers to the memorandum of agreement hereinafter mentioned and who thereafter become shareholders in the company thereby created, a body corporate and politic, for any of the purposes or objects to which the legislative authority of the Parliament of Canada extends, except the construction and working of railways within Canada or of telegraph or telephone lines within Canada, the business of insurance within the meaning of the Canadian and British Insurance Companies Act, the business of a trust company within the meaning of the Trust Companies Act, the business of a loan company within the meaning of the Loan Companies Act, and the business of banking and the issue of paper money.

(2) Nothing in this Part shall be construed to prevent the company from exchanging with any other companies or persons, reciprocal contracts of indemnity against loss by fire or otherwise, under the plan known as inter-insurance. 1881

(3) R.S., 1952.
No power to issue paper money for banking.

(3) Nothing in this Part shall be construed to authorize the company to issue any note payable to the bearer thereof or any promissory note intended to be circulated as money or as the note of a bank or to engage in the business of banking or insurance.

Grounds for cancellation of letters patent.

(4) Any company that

(a) carries on any business that is not within the scope of the purposes or objects set forth in the letters patent or supplementary letters patent,

(b) exercises or professes to exercise any powers that are not truly ancillary or reasonably incidental to the purposes or objects set forth in the letters patent or supplementary letters patent, or

(c) exercises or professes to exercise any powers expressly excluded by the letters patent or supplementary letters patent,

is liable to be wound up and to be dissolved if the Attorney General of Canada upon receipt of a certificate of the Secretary of State setting forth his opinion that such company has carried on business or exercised or professed to exercise powers as in this section provided, applies to a court of competent jurisdiction for an order that the company be wound up under the provisions of the Winding-up Act. 1934, c. 33, s. 5; 1935, c. 55, s. 2.

Certificate of Secretary of State, and application for winding up.

6. The Governor in Council may, from time to time, designate the seal of office to be used by the Secretary of State as the seal under which letters patent may be granted under this Act. 1934, c. 33, s. 6.

Application.

7. (1) The applicants for such letters patent, who must be of the full age of twenty-one years, shall file in the Department of the Secretary of State an application, in accordance, as nearly as may be, with Form 1 in the Schedule, setting forth the following particulars:

Corporate name.

(a) the proposed corporate name of the company, the last word of which shall be the word "Limited" or the abbreviation thereof, "Ltd.";

Purposes.

(b) the purposes for which incorporation is sought, which shall be limited to the purposes and objects that it is intended that the company shall pursue;

Head office.

(c) the place within Canada where the head office of the company is to be situate;

Shares of par value.

(d) where the shares in its capital stock are to have a par value, the number of such shares and the par value of each such share;

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Companies. 

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(e) where the shares in its capital stock are to be without par value, the number of such shares that the company is to be authorized to issue;

(f) where the shares are to be of both kinds, particulars thereof in accordance with paragraphs (d) and (e);

(g) where the shares in its capital stock are to be of more than one class, the respective rights, restrictions, conditions and limitations attaching to the shares of each such class; if any class of shares that is to have attached thereto preferred rights as to dividend is to be issued in series as provided by subsection (1) of section 12, either

(i) the designation, rights, restrictions, conditions and limitations attaching to the first series of such class, and a statement that the directors are authorized to fix from time to time before issuance the designation, rights, restrictions, conditions and limitations attaching to the shares of each subsequent series of such class, or

(ii) a statement that the directors are authorized to fix from time to time before issuance the designation, rights, restrictions, conditions and limitations attaching to the shares of each series of such class;

(h) if the company is to be a private company, a request that the company be incorporated as a private company and the restrictions on the transfer of its shares that are requested to be set out in the letters patent;

(i) the names in full and the address and calling of each of the applicants;

(j) the names of the applicants, not less than three, who are to be the first directors of the company.

(2) The application shall be accompanied by a memorandum of agreement in duplicate in accordance with Form 2 in the Schedule, signed and sealed by the applicants, each of whom must subscribe for at least one share.

(3) The application may ask to have embodied in the letters patent any provision that could under this Part be contained in any by-law of the company. 1934, c. 33, s. 7; 1935, c. 55, s. 3.

8. (1) Before the letters patent are issued the applicants shall establish to the satisfaction of the Secretary of State the sufficiency of the application and memorandum of agreement and the truth and sufficiency of the facts therein set forth and that the proposed name is not the same or similar to the name under which any other company, society, association or firm, in existence, is carrying on business in Canada or is incorporated under the laws of Canada.

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Canada or any province thereof or so nearly resembles the same as to be calculated to deceive and is not otherwise on public grounds objectionable, or that such existing company, society, association or firm is in the course of being dissolved or changing its name and has signified its consent to the use of the said name.

(2) The Secretary of State or any officer to whom the application may be referred may take any requisite evidence in writing by oath or affirmation or by statutory declaration and the Secretary of State shall keep of record any such evidence so taken.

(3) The letters patent shall recite such of the established averments in the application and memorandum of agreement as to the Secretary of State seems expedient.

(4) The Secretary of State, after giving reasonable notice to the applicants, or to their authorized representative or agent, may give to the company a corporate name different from that proposed by the applicants in any case in which the proposed name is deemed by the Secretary of State to be objectionable. 1934, c. 33, s. 8.

9. Notice of the granting of letters patent shall be forthwith given by the Secretary of State by one insertion in the Canada Gazette. 1934, c. 33, s. 9.

10. (1) Whenever the letters patent contain any misnomer, misdescription or other clerical error, the Secretary of State may direct such letters patent to be corrected.

(2) Notice of the correction of such letters patent shall be forthwith given by the Secretary of State in the Canada Gazette. 1934, c. 33, s. 10.

11. The company shall be deemed to be existing from the date of its letters patent. 1934, c. 33, s. 11.

12. (1) The letters patent or supplementary letters patent of a company may provide for shares of more than one class and for any preferred, deferred or other special rights, restrictions, conditions or limitations attaching to any class of shares; if any class of shares has attached thereto preferred rights as to dividend, the letters patent or supplementary letters patent may authorize the issuance, from time to time, in one or more series, of the shares of any such class, and may authorize the directors to fix, from time to time before issuance, the designation, rights, restrictions, conditions and limitations attaching to the shares of each series of such class.

(2) The shares of all series of the same class carrying voting rights shall not carry the right to more than one vote

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vote for each share, and when any fixed cumulative dividends or amounts payable on a return of capital are not paid in full, the shares of all series of the same class shall participate rateably in respect of such dividends including accumulations, if any, in accordance with the sums that would be payable on the said shares if all such dividends were declared and paid in full, and on any return of capital in accordance with the sums that would be payable on such return of capital if all sums so payable were paid in full.

(3) No shares of any series of such class shall be issued unless and until supplementary letters patent have been issued setting forth the designation, rights, restrictions, conditions and limitations attaching to the shares of such series except in the case of the first series if such designation, rights, restrictions, conditions and limitations have been set forth in the letters patent or previous supplementary letters patent.

(4) The Secretary of State may cause such supplementary letters patent to be issued on the application of the company and the filing with the Secretary of State of a certified copy of a resolution of the directors of the company fixing the designation, rights, restrictions, conditions and limitations attaching to the shares of such series and evidence of due compliance with the conditions (if any) contained in the letters patent or any previous supplementary letters patent precedent to the creation and issuance of the shares of such series; notice of the issuance of such supplementary letters patent shall be given in the Canada Gazette.

(5) The authorized capital of a company having shares with a nominal or par value shall, with respect to those shares, be the total nominal amount of those shares.

(6) All or any part of the authorized capital of a company, except shares having priority as to capital or being subject to redemption, may consist of shares without nominal or par value.

(7) Where the authorized capital of a company consists, in whole or in part, of shares without nominal or par value the paid up capital of the company shall, with respect to those shares, be an amount equal to the aggregate amount of the consideration received by the company for such of those shares as are issued, exclusive of such part of such consideration as may be set aside as distributable surplus in accordance with the provisions of this Part or as may have been lawfully set aside as distributable surplus before the 1st day of October, 1934.

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(8) Each share of the capital stock without nominal or par value shall be equal to every other such share of the capital stock subject to the preferred, deferred or other special rights or restrictions, conditions or limitations attached to any class of shares.

(9) Every certificate of shares without nominal or par value shall have plainly written or printed upon its face the number of such shares which it represents and the number of such shares that the company is authorized to issue, and no such certificate shall express any nominal or par value of such shares.

(10) In the absence of other provisions in that behalf in the letters patent, supplementary letters patent or by-laws of the company, the issue and allotment of shares without nominal or par value may be made from time to time for such consideration as may be fixed by the board of directors of the company; and in fixing the amount of such consideration, the board, subject to the provisions of this Part, may provide in the contract of subscription for such shares that the consideration received therefor shall be deemed to be capital, excepting a part, if any, not exceeding twenty-five per cent thereof, that may be set aside as distributable surplus; and where the company acquires a going concern that has a surplus over and above all liabilities, and any shares without nominal or par value in the company are issued and allotted as fully paid in payment or part payment for such going concern, the directors may by resolution set aside, as a distributable surplus, such part of the consideration for the issue and allotment of such shares without nominal or par value as does not exceed the unappropriated balance of realized net profits of the going concern immediately before such acquisition.

(11) Any and all shares issued as permitted by this section shall be deemed fully paid and non-assessable on receipt by the company of the consideration for the issue and allotment thereof, and the holder of such shares shall not be liable to the company or to its creditors in respect thereof.

(12) Shares in the capital stock of the company having a nominal or par value shall not be issued as fully paid except for a consideration payable in cash to the total nominal amount of the shares so issued, or for a consideration payable in property or services that the directors may determine by express resolution to be in all the circumstances of the transaction the fair equivalent of cash to the total nominal amount of the shares so issued.

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(13) The directors may apply ex parte by summary petition to a judge to determine by declaratory order that any such consideration so payable in property or services is such fair equivalent as aforesaid; such judge may so determine and for that purpose he may require the production of such proofs, oral and documentary, under oath or otherwise, as he may think fit, and his order shall be final and conclusive proof in all courts that such consideration so payable was such fair equivalent as aforesaid.

(14) In no case shall shares of a public company of any class or any subdivision of any class, whether with or without par value, be issued and allotted to which shall attach any exclusive right to control the management of the business or affairs of the company by the election or removal of the board of directors thereof or otherwise.

(15) Nothing in subsection (14) shall be deemed to prevent the issue, under authority of provision therefor either by letters patent or by-law, of any preferred shares to which are attached preferential voting rights, exercisable in a stated event only, although, in the stated event, an exclusive right to control or manage is attached to or is incident to such preferred shares. 1934, c. 33, s. 12; 1935, c. 55, ss. 4, 5.

GENERAL POWERS AND DUTIES OF COMPANIES.

13. All powers given to a company by letters patent or supplementary letters patent shall be exercised subject to the provisions and restrictions contained in this Part. 1934, c. 33, s. 13.

14. (1) A company shall have as ancillary and incidental to the purposes or objects set forth in the letters patent or supplementary letters patent the powers following, unless such powers or any of them are expressly excluded by the letters patent or supplementary letters patent, namely:

(a) to carry on any other business that may seem to the company capable of being conveniently carried on in connection with its business or calculated directly or indirectly to enhance the value of or render profitable any of the company's property or rights;

(b) to purchase or otherwise acquire and undertake all or any of the assets, business, property, privileges, contracts, rights, obligations and liabilities of any other company or any society, firm or person carrying on any business that the company is authorized to carry on, or possessed of property suitable for the purposes of the company;

(c) R.S., 1952.
(c) to apply for, purchase or otherwise acquire any patents, patent rights, copyrights, trade-marks, formulae, licences, concessions and the like, conferring any exclusive or non-exclusive or limited right to use, or any secret or other information as to any invention that may seem capable of being used for any of the purposes of the company, or the acquisition of which may seem calculated directly or indirectly to benefit the company, and to use, exercise, develop or grant licences in respect of, or otherwise turn to account, the property, rights or information so acquired;

(d) to amalgamate or enter into partnership or into any arrangement for sharing of profits, union of interests, co-operation, joint adventure, reciprocal concession or otherwise, with any other company or any society, firm or person, carrying on or engaged in or about to carry on or engage in any business or transaction that the company is authorized to carry on or engage in, or any business or transaction capable of being conducted so as directly or indirectly to benefit the company; and to lend money to, guarantee the contracts of, or otherwise assist any such company, society, firm or person, and to take or otherwise acquire shares and securities of any such company, and to sell, hold or otherwise deal with the same;

(e) to take, or otherwise acquire and hold, shares, debentures or other securities of any other company having objects altogether or in part similar to those of the company, or carrying on any business capable of being conducted so as, directly or indirectly, to benefit the company, and to sell or otherwise deal with the same;

(f) to enter into any arrangements with any government or authority, municipal, local or otherwise, that may seem conducive to the company's objects, or any of them, and to obtain from any such government or authority any rights, privileges and concessions that the company may think it desirable to obtain, and to carry out, exercise and comply with any such arrangements, rights, privileges and concessions;

(g) to establish and support or aid in the establishment and support of associations, institutions, funds, trusts and conveniences calculated to benefit employees or ex-employees of the company or of its predecessors in business, or the dependants or connections of such persons, and to grant pensions and allowances, and to make payments towards insurance, and to subscribe

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or guarantee money for charitable or benevolent objects, or for any exhibition or for any public, general or useful object;

(h) to promote any other company or companies for the purpose of acquiring or taking over all or any of the property and liabilities of the company, or for any other purpose that may seem directly or indirectly calculated to benefit the company;

(i) to purchase, take on lease or in exchange, hire, and otherwise acquire and hold, sell or otherwise deal with any real and personal property and any rights or privileges that the company may think necessary or convenient for the purposes of its business and in particular any land, buildings, easements, machinery, plant and stock-in-trade;

(j) to construct, improve, maintain, work, manage, carry out or control any roads, ways, branches or sidings, bridges, reservoirs, watercourses, wharves, manufactories, warehouses, electric works, shops, stores and other works and conveniences that may seem calculated directly or indirectly to advance the company's interests, and to contribute to, subsidize or otherwise assist or take part in the construction, improvement, maintenance, working, management, carrying out or control thereof;

(k) to lend money to any other company, or any society, firm or person, having dealings with the company or with whom the company proposes to have dealings or to any other company any of whose shares are held by the company;

(l) to draw, make, accept, endorse, discount, execute and issue promissory notes, bills of exchange, bills of lading, warrants and other negotiable or transferable instruments;

(m) to sell or dispose of the undertaking of the company or any part thereof for such consideration as the company may think fit, and in particular for shares, debentures or securities of any other company that has objects altogether or in part similar to those of the company;

(n) to apply for, secure, acquire by grant, legislative enactment, assignment, transfer, purchase or otherwise, and to exercise, carry out and enjoy any charter, licence, power, authority, franchise, concession, right or privilege, that any government or authority or any corporation or other public body may be empowered to grant, and to pay for, aid in and contribute towards carrying the same into effect, and to appropriate

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priate any of the company's shares, debentures, or other securities and assets to defray the necessary costs, charges and expenses thereof;

(o) to procure the company to be registered and recognized in any foreign country or place, and to designate persons therein according to the laws of such foreign country or place to represent the company and to accept service for and on behalf of the company of any process or suit;

(p) to remunerate any other company, or any society, firm or person for services rendered, or to be rendered, in placing or assisting to place or guaranteeing the placing of, any of the shares in the company's capital or any debentures or other securities of the company, or in or about the organization, formation or promotion of the company or the conduct of its business;

(q) to raise and assist in raising money for, and to aid by way of bonus, loan, promise, endorsement, guarantee or otherwise, any other company with which the company may have business relations or any of whose shares, debentures or other obligations are held by the company and to guarantee the performance or fulfilment of any contracts or obligations of any such company or of any person with whom the company may have business relations, and in particular to guarantee the payment of the principal of and interest on debentures or other securities, mortgages and liabilities of any such company;

(r) to adopt such means of making known the products of the company as may seem expedient, and in particular by advertising in the press, by circulars, by purchase and exhibition of works of art or interest, by publication of books and periodicals and by granting prizes, rewards and donations;

(s) to sell, improve, manage, develop, exchange, lease, dispose of, turn to account or otherwise deal with all or any part of the property and rights of the company;

(t) to issue and allot fully or partly paid up shares of the capital stock of the company in payment or part payment of any real or personal property purchased or otherwise acquired by the company or any services rendered to the company;

(u) to distribute among the shareholders of the company in kind, specie or otherwise, any property or assets of the company including any proceeds of the sale or disposal of any property of the company and in particular any shares, debentures, or other securities of or in 1890
in any other company belonging to the company, or of which it may have power to dispose, if either such distribution is made for the purpose of enabling the company to surrender its charter under the provisions of this Act, or such distribution, apart from the provisions of this paragraph, would have been lawful if made in cash;

(v) to pay out of the funds of the company all or any of the expenses of or incidental to the formation and organization thereof, or which the company may consider to be preliminary;

(w) to establish agencies and branches;

(x) to invest and deal with the moneys of the company not immediately required in such manner as may from time to time be determined;

(y) to apply for, promote and obtain any statute, ordinance, order, regulation or other authorization or enactment that may seem calculated directly or indirectly to benefit the company; and to oppose any proceedings or application that may seem calculated directly or indirectly to prejudice the company's interests;

(z) to take or hold mortgages, hypothecs, liens and charges to secure payment of the purchase price, or for any unpaid balance of the purchase price of any part of the company's property of whatsoever kind sold by the company, or any money due to the company from purchasers and others and to sell or otherwise dispose of said mortgages, hypothecs, liens and charges;

(aa) to carry out all or any of the objects of the company and do all or any of the above things as principal, agent, contractor, or otherwise, and either alone or in conjunction with others; and

(bb) to do all such other things as are incidental or conducive to the attainment of the objects and the exercise of the powers of the company.

(2) The company shall from the date of its letters patent Property become and be vested with all property and rights, real and rights. personal, theretofore held for it under any trust created with a view to its incorporation.

(3) Nothing in this section shall prevent the inclusion in Other the letters patent or supplementary letters patent of a powers. company of other powers in addition to or in modification of the powers mentioned in subsection (1). 1934, c. 33, s. 14.

15. (1) A company shall not make any loan to any of Financial its shareholders or directors or give whether directly or assistance for indirectly, and whether by means of a loan, guarantee, the provision of security or otherwise, any financial assistance. 1891 R.S., 1952.
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for the purpose of, or in connection with, a purchase made or to be made by any person of any shares in the company.

Exceptions.

(2) Nothing in this section shall be taken to prohibit:

(a) the lending of money by the company in the ordinary course of its business where the lending of money is part of the ordinary business of the company;

(b) the making by a company of loans to persons, other than directors, bona fide in the employment of the company with a view to enabling or assisting those persons to purchase or erect dwelling houses for their own occupation; and the company may take, from such employees, mortgages or other securities for the repayment of such loans;

(c) the provision by a company, in accordance with any scheme for the time being in force, of money for the purchase by trustees of fully paid shares in the capital stock of the company, to be held by, or for the benefit of employees of the company, including any director holding a salaried employment or office in the company;

(d) the making by a company of loans to persons, other than directors, bona fide in the employment of the company, with a view to enabling those persons to purchase fully paid shares in the capital stock of the company, to be held by themselves by way of beneficial ownership; or

(e) the making by a private company of a loan to a shareholder or director, with a view to enabling him to purchase shares in the capital stock of the company held by an existing shareholder or by a person entitled thereto by reason of the death or bankruptcy of a shareholder.

(3) The powers under paragraphs (c) (d) and (e) of subsection (2) shall be exercised by by-law only.

(4) Where any loan is made by the company in violation of the foregoing provisions, all directors and officers of the company making the same or assenting thereto, are, until repayment of said loan, jointly and severally liable to the company and to its creditors for the debts of the company then existing or thereafter contracted, but such liability shall be limited to the amount of said loan with interest. 1934, c. 33, s. 15.

16. (1) It shall be lawful for a company to pay a commission to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally,
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ally, for any shares in the capital stock of the company, or procuring or agreeing to procure subscriptions, whether absolute or conditional, for any such shares if
(a) the payment of the commission is authorized by the letters patent or supplementary letters patent,
(b) the commission paid or agreed to be paid does not exceed the amount or rate so authorized, and
(c) the amount or rate per cent of the commission paid or agreed to be paid is disclosed in the prospectus in the case of shares offered to the public for subscription.

(2) Save as aforesaid, no company shall apply any of its shares or capital money either directly or indirectly in payment of any commission, discount, or allowance, to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally, for any shares in the capital stock of the company, or procuring or agreeing to procure subscriptions, whether absolute or conditional, for any such shares, whether the shares or money are so applied by being added to the purchase money of any property acquired by the company or to the contract price of any work to be executed for the company, or the money is paid out of the nominal purchase money or contract price, or otherwise.

(3) Nothing in this section affects the power of any company to pay such brokerage as it has heretofore been lawful for a company to pay, and a vendor to, promoter of, or other person who receives payment in money or shares from a company, shall have and shall be deemed always to have had power to apply any part of the money or shares so received in payment of any commission, the payment of which, if made directly by the company, would have been legal under this section. 1934, c. 33, s. 16.

CHANGE OF PROVISIONS OF LETTERS PATENT.

17. (1) Subject to any special rights attaching to shares of its capital stock of any class or classes as set forth in the letters patent or any supplementary letters patent, a company may from time to time, when authorized by by-law, sanctioned by at least two-thirds of the votes cast at a special general meeting of shareholders called for the purpose, apply for supplementary letters patent, extending the powers of the company to such further or other purposes or objects, for which a company may be incorporated under this Part, or reducing, limiting, amending or varying such powers or any of the provisions of the letters patent or supplementary letters patent issued to the company, as provided in such by-law.

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(2) A private company may, when authorized by by-law, sanctioned by at least two-thirds of the votes cast at a special general meeting of shareholders called for the purpose, apply for supplementary letters patent converting the company into a public company.

(3) The company may at any time within six months after the sanctioning of any such by-law, make application to the Secretary of State for the issue of such supplementary letters patent.

(4) Before such supplementary letters patent are issued, the company shall establish to the satisfaction of the Secretary of State the due passage and sanction of the by-law authorizing the application, and for that purpose the Secretary of State may take any requisite evidence in writing, by oath or affirmation, or by statutory declaration and shall keep a record of any such evidence so taken.

(5) Upon the due sanctioning of such by-law being so established the Secretary of State may grant supplementary letters patent extending the powers of the company or reducing, limiting, amending or varying such powers or any of the provisions of the letters patent or supplementary letters patent or converting the company into a public company, as the case may be, as provided in such by-law, and notice thereof shall be forthwith given by the Secretary of State in the Canada Gazette, but the supplementary letters patent shall take effect from their date. 1934, c. 33, s. 17.

CONTRACTS, ETC.

18. (1) Every contract, agreement, engagement or bargain made, and every bill of exchange drawn, accepted or endorsed, and every promissory note and cheque made, drawn or endorsed on behalf of the company, by any agent, officer or servant of the company within the apparent scope of his authority as such agent, officer or servant, is binding upon the company.

(2) In no case is it necessary to have the seal of the company affixed to any such contract, agreement, engagement, bargain, bill of exchange, promissory note or cheque, or to prove that the same was made, drawn, accepted or endorsed, as the case may be, in pursuance of any by-law or special vote or order.

(3) No person so acting as such agent, officer or servant of the company shall be thereby subjected individually to any liability whatever to any third person. 1934, c. 33, s. 18.

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19. Every deed that any person, lawfully empowered in that behalf by the company as its attorney, signs on behalf of the company and seals with his seal is binding on the company and has the same effect as if it were under the seal of the company. 1934, c. 33, s. 19.

20. (1) A company if authorized by its by-laws may have for use in any province, not being the province in which the head office of the company is situate, or for use in any territory, district or place outside of Canada, an official seal, which shall be a facsimile of the corporate seal, with the addition on its face of the name of the province, territory, district or place where it is to be used.

(2) A company having such an official seal may by writing under its corporate seal authorize any person appointed for the purpose to affix the same to any deed or other document to which the company is party in any capacity in such province, territory, district or place.

(3) The authority of any such agent shall, as between the company and any person dealing with the agent, continue during the period, if any, mentioned in the instrument conferring the authority, or if no period is therein mentioned, then until notice of the revocation or determination of the agent's authority has been given to the person dealing with him.

(4) The person affixing any such official seal shall, by writing under his hand, on the deed or other document to which the official seal is affixed, certify the date and place of affixing the same, but failure to do so does not invalidate the deed or other document.

(5) A deed or other document to which an official seal is duly affixed binds the company as if it had been sealed with the corporate seal. 1934, c. 33, s. 20.

HEAD OFFICE.

21. (1) The company shall at all times have a head office in the place within Canada where the head office is to be situate in accordance with the letters patent or the provisions of this Part, which head office shall be the domicile of the company in Canada; and the company may establish such other offices and agencies elsewhere within or without Canada, as it deems expedient.

(2) The company may, by by-law, change the place where the head office of the company is to be situate. 1895

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(3) No by-law for the said purpose is valid or shall be acted upon until it is sanctioned by at least two-thirds of the votes cast at a special general meeting of the shareholders duly called for considering the by-law and a copy of the by-law certified under the seal of the company has been filed with the Secretary of State and published in the *Canada Gazette*. 1934, c. 33, s. 21.

**NAME OF COMPANY.**

22. The company shall keep its name, the last word of which shall be the word "Limited" or the abbreviation thereof, "Ltd.", painted or affixed, in letters easily legible, in a conspicuous position on the outside of every office or place in which the business of the company is carried on, and engraved in legible characters on its seal, and shall have its name, in legible characters, mentioned in all notices, advertisements and other official publications of the company and all bills of exchange, promissory notes, endorsements, cheques and orders for money or goods purporting to be signed by or on behalf of the company, and in all bills of parcels, invoices and receipts of the company. 1934, c. 33, s. 22.

23. Every company that does not keep painted or affixed its name in the manner directed by this Part shall incur a penalty of twenty dollars for every day during which such name is not so kept painted or affixed, and every director and manager of the company, who knowingly and wilfully authorizes or permits such default, is liable to the like penalty. 1934, c. 33, s. 23.

24. Every director, manager or officer of a company, and every person on its behalf, who

(a) uses or authorizes the use of any seal purporting to be a seal of the company, whereon its name is not engraven in legible characters,

(b) issues or authorizes the issue of any notice, advertisement, or other official publication of such company,

(c) signs or authorizes to be signed on behalf of the company, any bill of exchange, promissory note, endorsement, cheque, order for money or goods, or

(d) issues or authorizes to be issued any bill of parcels, invoice or receipt of the company,

wherein its name is not mentioned in legible characters, is liable to a penalty of two hundred dollars, and is also personally liable to the holder of any such bill of exchange.

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promissory note, cheque, or order for money or goods, for the amount thereof, unless the same is duly paid by the company. 1934, c. 33, s. 24.

25. (1) A company shall not be incorporated with a name that is the same or similar to the name under which any other company, society, association or firm, in existence, is carrying on business in Canada or is incorporated under the laws of Canada or any province thereof, or that so nearly resembles that name as to be calculated to deceive, except where the existing company, society, association or firm is in the course of being dissolved or of changing its name and signifies its consent in such manner as the Secretary of State requires, or with a name which is otherwise on public grounds objectionable.

(2) Where a company, through inadvertence or otherwise, is without the consent mentioned in subsection (1) incorporated with a name that is the same or similar to the name under which any other company, society, association or firm in existence has been previously carrying on business in Canada or has been previously incorporated under the laws of Canada or any province thereof, or with a name that so nearly resembles that name as to be calculated to deceive, or that is otherwise on public grounds objectionable, the Secretary of State, after he has given notice to the company of intention so to do, may direct the issue of supplementary letters patent changing the name of the company to some other name, which shall be set forth in the supplementary letters patent.

(3) Notice of the issue of such supplementary letters patent shall be published in the Canada Gazette. 1934, c. 33, s. 25.

26. (1) When a company is desirous of adopting another name it may, subject to confirmation by supplementary letters patent, change its corporate name by by-law sanctioned by at least two-thirds of the votes cast at a special general meeting of shareholders called for the purpose.

(2) The Secretary of State upon application of the company and upon being satisfied that the change desired is not objectionable, may direct the issue of supplementary letters patent, changing the name of the company to some other name which shall be set forth in the supplementary letters patent.

(3) Notice of the issue of such supplementary letters patent shall be published in the Canada Gazette. 1934, c. 33, s. 26.

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27. No alteration of name under sections 25 and 26 affects the rights or obligations of the company; and all proceedings may be continued or commenced by or against the company under its new name that might have been continued or commenced by or against the company under its former name. 1934, c. 33, s. 27.

FORFEITURE OF CHARTER.

28. (1) Where a company does not go into actual bona fide operation within three years after incorporation or for three consecutive years does not use its corporate powers its charter shall be and become forfeited.

(2) In any action or proceeding where such non-user is alleged proof of user shall lie upon the company.

(3) The Secretary of State may upon application of any person interested revive any chartersso forfeited upon compliance with such conditions as he may prescribe. 1934, c. 33, s. 28.

SURRENDER OF CHARTER.

29. (1) The charter of a company may be surrendered if the company proves to the satisfaction of the Secretary of State

(a) that it has no assets and that any assets owned by it immediately prior to the application for leave to surrender its charter have been divided rateably amongst its shareholders or members; and either

(b) that it has no debts, liabilities or other obligations; or

(c) that the debts, liabilities or other obligations of the company have been duly provided for or protected, or that the creditors of the company or other persons having interests in such debts, liabilities or other obligations consent; and

(d) that the company has given notice of the application for leave to surrender by publishing the same once in the Canada Gazette and once in a newspaper published at or as near as may be to the place where the company has its head office.

(2) The Secretary of State, upon a due compliance with the provisions of this section, may accept a surrender of the charter of the company and direct its cancellation and fix a date upon and from which the company shall be dissolved, and the company shall thereby and thereupon become dissolved accordingly. 1934, c. 33, s. 29.

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30. Notwithstanding the dissolution of a company under section 29, the shareholders of the company among whom its assets have been divided shall, to the amount received by them respectively upon such division, remain jointly and severally liable to the creditors of the company and an action may be brought in any court of competent jurisdiction to enforce such liability, but such action shall be commenced within and not after one year from the date of such dissolution of the company. 1934, c. 33, s. 30.

SHARES.

31. The shares in the capital stock of the company shall be personal estate and shall be transferable in such manner and subject to such conditions and restrictions as are prescribed by this Part, the letters patent or supplementary letters patent, or by-laws of the company. 1934, c. 33, s. 31.

32. In the absence of any provisions to the contrary in the letters patent or supplementary letters patent or by-laws of the company, shares in the capital stock of the company, including any shares created by supplementary letters patent increasing the capital stock of the company, may be allotted at such times and in such manner and to such persons or class of persons as the directors may from time to time by resolution determine. 1934, c. 33, s. 32.

33. (1) Every shareholder is, without payment, entitled to a certificate signed by the proper officer, in accordance with the company's by-laws in that behalf, stating the number of shares held by him and the amount paid up thereon, but, in respect of a share or shares held jointly by several persons, the company is not bound to issue more than one certificate, and delivery of a certificate for a share to one of several joint shareholders is sufficient delivery to all.

(2) The company may by by-law provide that the signatures of the officer or officers designated to sign certificates may be engraved, lithographed or otherwise mechanically reproduced upon certificates for shares, and in such event, subject to the provisions of such by-law, certificates so signed shall be deemed to have been manually signed by such officers and are as valid to all intents and purposes as if they had been manually signed.

(3) The certificate is prima facie evidence of the title of the shareholder to the shares mentioned in it.

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(4) R.S., 1952.
(4) Where the capital stock of the company consists of more than one class of shares every certificate of each class shall contain a statement of the rights and conditions attaching to such class of shares. 1934, c. 33, s. 33.

34. (1) The company is not bound to see to the execution of any trust, whether express, implied or constructive, in respect of any share.

(2) The receipt of the shareholder in whose name the same stands in the books of the company is a valid and binding discharge to the company for any dividend or money payable in respect of such share whether notice of such trust has been given to the company or not.

(3) The company is not bound to see to the application of the money paid upon such receipt. 1934, c. 33, s. 34.

35. (1) A company, if so authorized by its letters patent or supplementary letters patent and subject to the provisions respecting share warrants therein contained, may, with respect to any fully paid-up shares, issue under the seal of the company a warrant stating that the bearer of the warrant is entitled to the share or shares therein specified, and may provide by coupons or otherwise, for the payment of the future dividends on the share or shares included in the warrant hereafter termed a share warrant.

(2) A share warrant entitles the bearer thereof to the shares therein specified, and the shares may be transferred by delivery of the warrant.

(3) The bearer of a share warrant is, subject to the provisions and regulations respecting share warrants contained in the letters patent or supplementary letters patent, entitled, on surrendering it for cancellation, to have his name entered on the books of the company as the holder of the shares specified in such share warrant, and the company is responsible for any loss incurred by any person by reason of the company entering on its books the name of the bearer of a share warrant in respect of the shares therein specified without the warrant being surrendered and cancelled.

(4) The bearer of a share warrant may, if the provisions and regulations respecting share warrants so provide, be deemed to be a shareholder of the company either to the full extent or for any purposes defined by such regulations; except that he shall not be qualified in respect of the shares specified in the warrant for being a director of the company. 1900

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(5) On the issue of a share warrant the company shall remove from its books the name of the shareholder then entered therein as holding such share or shares as if he had ceased to be a shareholder, and shall enter in such books the following particulars, namely:

(a) the fact of the issue of the warrant;

(b) a statement of the shares included in the warrant; and

(c) the date of the issue of the warrant.

(6) Until the warrant is surrendered, the particulars specified in subsection (5) shall be deemed to be the particulars required by this Act to be entered in the books of the company in respect of such share or shares, and, on the surrender, the date of the surrender shall be entered, as if it were the date at which a person ceased to be a shareholder.

(7) Unless the bearer of a share warrant is entitled to attend and vote at meetings of shareholders the shares represented by such share warrant shall not be counted as part of the capital stock of the company for the purposes of any meeting of shareholders. 1934, c. 33, s. 35.

36. (1) No transfer of shares, unless made by sale under execution or under the decree, order or judgment of a court of competent jurisdiction, is, until entry thereof has been duly made in the register of transfers or in a branch register of transfers of the company, valid for any purpose whatsoever, save only as exhibiting the rights of the parties thereto towards each other, and if absolute of rendering any transferee jointly and severally liable with the transferor to the company and to its creditors.

(2) Notwithstanding subsection (1), the delivery of any certificate for fully paid shares, with a duly executed transfer endorsed thereon or delivered therewith, constitutes a valid transfer of the shares comprised therein, if such shares are listed on any recognized stock exchange at the time of such delivery, but, until entry of such transfer is duly made in the register of transfers or in a branch register of transfers of the company, the company may treat the person in whose name the shares comprised in the said certificate stand on the books of the company as being solely entitled to receive notice of and vote at meetings of shareholders and to receive any payments in respect of such shares whether by way of dividends or otherwise. 1934, c. 33, s. 36.
37. (1) No transfer of shares whereof the whole amount has not been paid in shall be made without the consent of the directors.

(2) Where any such transfer is made, with the consent of the directors, to a person who is not apparently of sufficient means to fully pay up such shares, subject to subsection (3), the directors are jointly and severally liable to the company and its creditors in the same manner and to the same extent as the transferring shareholder, but for such transfer, would have been liable.

(3) Where any director, present when any such transfer is allowed, forthwith, or where any director then absent, within one week after he becomes aware of such transfer, and is able to do so, delivers to the secretary or other officer of the company his written protest against the same, and, within eight days thereafter, causes such protest to be notified by registered letter to the Secretary of State, such director shall thereby and not otherwise exonerate himself from such liability.

(4) Where a share upon which a call is unpaid is transferred with the consent of the directors, the transferee is liable for the call to the same extent and with the same liability to forfeiture of the share, as if he had been the holder when the call was made, and the transferor also remains liable for the call until it has been paid. 1934, c. 33, s. 37.

38. (1) Subject to subsection (2) and to the power of the company by by-law to prescribe the form of transfer and to regulate the mode of transferring and registering transfers of its shares, the right of a holder of fully paid shares of a public company to transfer the same may not be restricted.

(2) Where the letters patent, supplementary letters patent or by-laws of a company confer that power on the directors, they may decline to permit the registration of a transfer of fully paid shares belonging to a shareholder who is indebted to the company except in the case of shares listed on a recognized stock exchange. 1934, c. 33, s. 38.

39. (1) Where a transmission of shares or other securities of a company takes place by virtue of any testamentary act or instrument, or in consequence of an intestacy, and the probate of the will or letters of administration or document testamentary, or other judicial or official instrument under which the title, whether beneficial or as trustee, or the administration or control of the personal estate of the deceased R.S., 1952.
deceased is claimed to vest, purports to be granted by any court or authority in Canada, or in the United Kingdom, or in any other of Her Majesty's dominions, or in any of Her Majesty's colonies or dependencies, or in any foreign country, the probate of the said will or the said letters of administration or the said document testamentary or, in the case of a transmission by notarial will in the Province of Quebec, a copy thereof duly certified in accordance with the laws of said Province, or the said other judicial or official instrument, or an exemplified copy thereof or extract therefrom under the seal of such court or other authority, without any proof of the authenticity of such seal or other proof whatever, shall be produced; and a copy thereof, together with a declaration in writing showing the nature of such transmission, signed and executed by such one or more of the persons claiming by virtue thereof as the company may require, or, if any such person is any other company, signed and executed by an officer of such other company, shall be deposited with an officer of the company or other person authorized by the directors of the company to receive the same.

(2) Such production and deposit shall be sufficient justification and authority to the directors for paying the amount or value of any dividend, coupon, bond, debenture or obligation or share, or transferring, or consenting to the transfer of any bond, debenture or obligation or share, in pursuance of, and in conformity with such probate, letters of administration or other such document. 1934, c. 33, s. 39.

40. Any transfer of the shares or other interest of a deceased shareholder, made by his personal representative, shall, notwithstanding such personal representative is not himself a shareholder, be of the same validity as if he had been a shareholder at the time of his execution of the instrument of transfer. 1934, c. 33, s. 40.

CALLS.

41. (1) The directors may by resolution call in and demand from the shareholders the whole or any part of the amount unpaid on shares by them subscribed or held, at such times and places and in such payments or instalments as the letters patent, supplementary letters patent, this Part, the by-laws or the terms of issue of such shares require or allow.

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(2) R.S., 1952.
(2) A call shall be deemed to have been made at the time when the resolution of the directors making such call was passed.

(3) The demand shall state that in the event of non-payment the shares in respect of which the call was made will be liable to be forfeited.

(4) Where a shareholder fails to pay any call due by him, on or before the day appointed for the payment thereof, he is liable to pay interest on the same at the rate of six per cent per annum from the day appointed for payment to the time of actual payment thereof. 1934, c. 33, s. 41.

42. (1) The directors may, if they think fit, receive from any shareholder, willing to advance the same, all or any part of the moneys uncalled and unpaid upon any shares held by him.

(2) Upon all or any of the moneys so paid in advance the company may, until the same would, but for such payment in advance, become presently payable, pay interest at such rate not exceeding eight per cent per annum, as is agreed upon between the shareholder who pays such moneys in advance and the company. 1934, c. 33, s. 42.

43. (1) Where, after such demand or notice as is prescribed by the letters patent, supplementary letters patent or by resolution of the directors, or by the by-laws of the company, any call made upon any share is not paid within such time as by such letters patent, supplementary letters patent or by resolution of the directors or by the by-laws is limited in that behalf, the directors, in their discretion, by resolution to that effect duly recorded in their minutes, may summarily declare forfeited any shares whereon such call is not paid.

(2) Such shares so declared forfeited thereupon become the property of the company, and, subject to any provisions of the by-laws of the company, may be sold or otherwise disposed of in such manner as the directors think fit.

(3) Notwithstanding such forfeiture, the holder of such shares at the time of forfeiture continues liable to the company and to its creditors for the full amount unpaid on such shares at the time of forfeiture, less any sums that are subsequently received by the company in respect thereof. 1934, c. 33, s. 43.

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44. The directors may, if they see fit, instead of declaring forfeited any share or shares, enforce payment of all calls, and interest thereon, by action in any court of competent jurisdiction. 1934, c. 33, s. 44.

LIABILITY OF SHAREHOLDERS.

45. (1) The shareholders of the company are not, as such, responsible for any act, default or liability of the company, or for any engagement, claim, payment, loss, injury, transaction, matter or thing relating to or connected with the company.

(2) The liability of a shareholder in respect of any share held by him in the company, in respect of which he is liable as a shareholder, is limited

(a) in the case of a share with nominal or par value, to the amount unpaid thereon;

(b) in the case of a share without nominal or par value to the amount of the consideration for which the share was issued by the company that is unpaid thereon. 1934, c. 33, s. 45.

46. No executor, administrator, tutor, curator, committee, guardian or trustee who is entered on the books of the company as a shareholder and therein described as representing in any such capacity a named estate, trust or person, is personally liable in respect of the share that he so represents, notwithstanding any neglect or omission on the part of the company to enter the proper description in its books; but the estate or person so represented continues to be liable as if the testator, intestate, minor, ward, lunatic or interdicted person, cestui que trust or other person were entered in the books of the company as the holder of such shares. 1934, c. 33, s. 46.

47. (1) No mortgagee of any share in the company, or person holding such share as collateral security, notwithstanding that such mortgagee or other person is entered on the books of the company as the holder of such share, is personally liable in respect of such share, if such mortgagee or other person is described in the said books as representing a named mortgagor or person giving such collateral security, notwithstanding any neglect or omission on the part of the company to enter the proper description in such books; but the mortgagor or other person giving such collateral security is liable, as if he were entered on the books of the company, as the holder of such share.

(2) The word "mortgagee" as used in this section includes a trustee for holders of debentures. 1934, c. 33, s. 47.

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ALTERATION OF SHARE CAPITAL.

48. (1) Subject to confirmation by supplementary letters patent, a company may from time to time by by-law, 
   (a) subdivide any shares with or without par value of any class; 
   (b) consolidate all shares with par value, of any class, 
       into shares of larger par value not exceeding the par value of one hundred dollars each; 
   (c) consolidate all shares without par value, of any class, so that the authorized number of such shares is reduced; 
   (d) change all or any of its previously authorized shares with par value, issued or unissued, into the same or a different number of shares of any class or classes without par value and not having priority as to capital or being subject to redemption; 
   (e) change all or any of its previously authorized shares without par value, issued or unissued, into the same or a different number of shares of any class or classes with par value; 
   (f) classify or reclassify any shares without par value; 
   (g) increase the capital of the company; and 
   (h) cancel any shares with or without par value, that at the date of the enactment of the by-law have not been subscribed for or agreed to be issued, and diminish the amount of the authorized capital of the company by the amount of the shares so cancelled.

(2) No such by-law shall take effect until it is sanctioned by at least two-thirds of the votes of the holders of each class of shares thereby dealt with, cast at a special general meeting of shareholders called for the purpose and confirmed by supplementary letters patent.

(3) For the purpose of any consolidation of shares the company has the power to purchase fractions of shares and is bound to sell any shares held from such purchases within two years after purchase.

(4) A cancellation of shares pursuant to paragraph (h) of subsection (1) shall not be deemed to be a reduction of capital within the meaning of this Part. 1934, c. 33, s. 48; 1935, c. 55, s. 6.

REDUCTION OF CAPITAL.

49. (1) Subject to confirmation by supplementary letters patent a company may by by-law reduce its capital in any way, and in particular without prejudice to the generality of the foregoing power, may 
   (a) extinguish or reduce the liability on any of its shares in respect of capital not paid-up; 

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(b) either with or without extinguishing or reducing liability on any of its shares, cancel any paid-up capital which is lost or unrepresented by available assets; and

(c) either with or without extinguishing or reducing liability on any of its shares and either with or without reducing the number of such shares pay off any paid-up capital that is in excess of the wants of the company.

(2) No such by-law shall take effect until it is sanctioned by at least two-thirds of the votes cast at a special general meeting of shareholders called for the purpose and confirmed by supplementary letters patent. 1934, c. 33, s. 49.

50. (1) On and from the date of the supplementary letters patent confirming a by-law reducing the capital of the company, where the reduction involves, either the diminution of any liability in respect of unpaid capital or the payment to any shareholder of paid-up capital, the company shall add to its name, until such date as the Secretary of State may fix, the words “and reduced” as the last words of its name, and those words shall, until that date, be deemed to be part of the name of the company.

(2) The Secretary of State may, if he thinks expedient, dispense altogether with the addition of the words “and reduced.” 1934, c. 33, s. 50.

51. (1) Where the proposed reduction of capital involves either diminution of liability in respect of unpaid capital or the payment to any shareholder of any paid-up capital, and in any other case if the Secretary of State so directs, every creditor of the company who at the date of the petition for supplementary letters patent is entitled to any debt or claim that, if that date were the commencement of the winding-up of the company, would be admissible in proof against the company, is entitled to object to the reduction.

(2) The Secretary of State shall settle a list of creditors so entitled to object, and for that purpose shall ascertain, as far as possible without requiring an application from any creditor, the names of those creditors and the nature and amount of their debts or claims, and may publish notices fixing a day or days within which creditors not entered on the list are to claim to be so entered or are to be excluded from the right of objecting to the reduction.

(3) Where a creditor entered on the list whose debt or claim is not discharged or determined does not consent to the reduction, the Secretary of State may, if he thinks fit, dispense with the consent of that creditor, on the company securing R.S., 1952.
securing payment of his debt or claim by appropriating, as the Secretary of State may direct, the following amount, that is to say,

(a) if the company admits the full amount of the debt or claim, or, though not admitting it, is willing to provide for it, then the full amount of the debt or claim; or

(b) if the company does not admit and is not willing to provide for the full amount of the debt or claim, or if the amount is contingent or not ascertained, then an amount fixed by the Secretary of State after the like inquiry and adjudication as if the company were being wound up.

(4) Where a proposed reduction of capital involves either the diminution of any liability in respect of unpaid capital or the payment to any shareholder of any paid-up capital, the Secretary of State may, if having regard to any special circumstances of the case he thinks proper so to do, direct that this section shall not apply as regards any class or any classes of creditors. 1934, c. 33, s. 51.

52. The Secretary of State, if satisfied, with respect to every creditor of the company who under this Part is entitled to object to the reduction, that either his consent to the reduction has been obtained or his debt or claim has been discharged, determined, or secured, may issue supplementary letters patent confirming the reduction on such terms and conditions as he thinks fit. 1934, c. 33, s. 52.

53. (1) Subject to subsections (2) and (3), in the case of a reduction of capital a shareholder of the company, past or present, is not liable in respect of any share to any call or contribution, notwithstanding that such share was not fully paid up immediately prior to such reduction, if the by-law reducing the capital purports to extinguish the liability on such share, or beyond the reduced amount of the liability on such share, if such by-law purports to reduce the liability on such share.

(2) Where any creditor, entitled in respect of any debt or claim to object to the reduction of capital, is, by reason of his ignorance of the proceedings for reduction, or of their nature and effect with respect to his claim, not entered on the list of creditors, and, after the reduction, the company is unable, within the meaning of the provisions of the Winding-up Act to pay the amount of his debt or claim, then

(a) every person who was a shareholder of the company at the date of the supplementary letters patent is liable to contribute for the payment of that debt or

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claim an amount not exceeding the amount that he would have been liable to contribute if the company had commenced to be wound up on the day before the date of the supplementary letters patent; and,

(b) if the company is wound up, the court, on the application of any such creditor and proof of his ignorance as aforesaid, may, if it thinks fit, settle accordingly a list of persons so liable to contribute, and make and enforce calls and orders on the contributories settled on the list as if they were ordinary contributories in a winding-up.

(3) Nothing in this section affects the rights of the contributories among themselves. 1934, c. 33, s. 53.

54. Any director, manager, or officer of the company who wilfully conceals the name of any creditor entitled to object to the reduction, or wilfully misrepresents the nature or amount of the debt or claim of any creditor, or aids or abets in or is privy to any such concealment or misrepresentation, is guilty of an indictable offence and liable to five years' imprisonment or to a penalty not exceeding one thousand dollars, or to both such imprisonment and such penalty. 1934, c. 33, s. 54.

55. In any case of reduction of capital the Secretary of State may require the company to publish, as he directs, the causes that led to the reduction, the reasons for reduction or such other information in regard thereto as he may think expedient with a view to giving proper information to the public. 1934, c. 33, s. 55.

56. At any time, not more than six months after the sanction by the shareholders of a by-law for any one or more of the purposes set forth in sections 48 and 49, the company may apply to the Secretary of State for the issue of supplementary letters patent to confirm the same. 1934, c. 33, s. 56.

57. (1) Before such supplementary letters patent are issued the company shall establish to the satisfaction of the Secretary of State the due passage and sanction of such by-law and the expediency and bona fide character of the increase or reduction or other alteration of capital provided for in the by-law.

(2) The Secretary of State may, for that purpose, take any requisite evidence in writing, by oath or affirmation or by statutory declaration, and shall keep of record any such evidence as taken. 1934, c. 33, s. 57.

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Granting of the letters.

58. (1) Upon the due passage and sanction of such by-law being so established, the Secretary of State may grant such supplementary letters patent.

(2) Notice of the granting of such supplementary letters patent shall be forthwith given by the Secretary of State in the Canada Gazette but the supplementary letters patent shall take effect from their date. 1934, c. 33, s. 58.

PREFERRED SHARES AND SHARES WITH SPECIAL RIGHTS.

59. (1) When no provision is made by the letters patent or supplementary letters patent for shares of more than one class, the directors of a company may from time to time make by-laws

(a) for the creating and issuing of any shares as preferred shares with such preferred or other special rights, restrictions, conditions or limitations, whether in regard to dividend, voting, return of capital, or otherwise as may be set out in any such by-law, but no limitations shall be imposed upon the right to vote;

(b) for conversion of preferred shares into common shares or common shares into preferred shares.

(2) Without limiting the generality of the foregoing any such by-laws may provide that the holders of such preferred shares shall have the right to select a certain stated proportion of the board of directors or may give them such other control or may so limit their control over the affairs of the company as is considered expedient or may provide for the redemption or purchase for cancellation of such shares by the company as therein set out, but any term or provision of such by-laws, whereby the rights of holders of such preferred shares are limited or restricted, shall be fully set out in the certificates of such shares, and in the event of any such limitations and restrictions not being so set out, they shall not be deemed to qualify the rights of the holders thereof.

(3) Nothing in this section shall be deemed to authorize the making of any by-law under subsection (1) for the conversion of shares with par value into shares without par value, nor for the conversion of shares without par value into shares with par value, nor for the creating or issuing of shares without par value having priority as to capital or being subject to redemption, nor for the conversion of preferred shares or any other class of shares into shares without par value having priority as to capital or being subject to redemption.

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(4) No such by-law shall have any force or effect whatsoever until it has been sanctioned by at least two-thirds of the votes of the holders of each class of shares thereby dealt with, or directly affected, cast at a special general meeting of the shareholders of the company duly called for considering the same nor until a certified copy of such by-law has been filed with the Secretary of State.

(5) Holders of such preferred or deferred shares are shareholders within the meaning of this Part, and in all respects possess the rights and are subject to the liabilities of shareholders within the meaning of this Part. 1934, c. 33, s. 59; 1935, c. 55, s. 7.

60. Unless preferred shares or shares to which special rights, restrictions, conditions or limitations are attached, whether the same are created by by-law pursuant to the provisions of section 59, or by the letters patent or supplementary letters patent, are issued subject to redemption or conversion, the same shall not be subject to redemption or conversion without the consent of the holders thereof, unless such conversion or redemption is effected

(a) pursuant to an amendment or change of the provisions attaching to such shares, made or approved in the manner (if any) set forth in such provisions; or

(b) pursuant to an arrangement or compromise under section 126 or 127. 1935, c. 55, s. 8.

61. The redemption or purchase for cancellation of any fully paid preferred shares, whether the same are created by by-law pursuant to section 59, or by the letters patent or supplementary letters patent, in accordance with any right of redemption or purchase for cancellation reserved in favour of the company in the provisions attaching to such preferred shares, or the redemption or purchase for cancellation of any fully paid shares of any class, not being common or ordinary shares, and in respect of which the letters patent or supplementary letters patent or by-laws if the same are created by by-law, provide for such right of redemption or purchase, in accordance with the provisions of such letters patent or supplementary letters patent, or by-laws, shall not be deemed to be a reduction of the paid-up capital of the company, if such redemption or purchase for cancellation is made out of the proceeds of an issue of shares made for the purpose of such redemption or purchase for cancellation, or if

(a) no cumulative dividends, on the preferred shares or shares of the class in respect of which such right of redemption is not a reduction of paid-up capital.

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redemption or purchase exists and that are so redeemed or purchased for cancellation, are in arrears; and

(b) if such redemption or purchase for cancellation of such fully paid shares is made without impairment of the company's capital by payments out of the ascertained net profits of the company that have been set aside by the directors for the purposes of such redemption or of such purchase for cancellation, and if such net profits are then available for such application as liquid assets of the company, as shown by the last balance sheet of the company, certified by the company's auditors, and being made up to a date not more than ninety days prior to such redemption or purchase for cancellation, and after giving effect to such redemption or purchase for cancellation;

and subject as aforesaid any such shares may be redeemed or purchased for cancellation by the company on such terms and in such manner as is set forth in the provisions attaching to such shares, and the surplus resulting from such redemption or purchase for cancellation shall be designated as a capital surplus, which shall not be reduced or distributed by the company except as provided in sections 49 to 58. 1934, c. 33, s. 61.

62. When any class of shares is created or becomes subject to redemption or purchase for cancellation or conversion into any other class, and such redemption or purchase for cancellation or conversion is effected, notice thereof, setting forth the number of shares of the class redeemed or purchased for cancellation or converted and the number of shares and the class into which conversion is made, shall be filed forthwith with the Secretary of State. 1934, c. 33, s. 62.

BORROWING POWERS.

63. (1) When authorized by by-law, duly passed by the directors and sanctioned by at least two-thirds of the votes cast at a special general meeting of the shareholders duly called for considering the by-law, the directors of a company may from time to time

(a) borrow money upon the credit of the company;

(b) limit or increase the amount to be borrowed;

(c) issue debentures or other securities of the company;

(d) pledge or sell such debentures or other securities for such sums and at such prices as may be deemed expedient; and

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(e) mortgage, hypothecate, charge or pledge all or any of the real and personal property, undertaking and rights of the company to secure any such debentures or other securities or any money borrowed or any other liability of the company.

(2) Any such by-law may provide for the delegation of such powers by the directors to such officers or directors of the company to such extent and in such manner as may be set out in such by-law.

(3) Nothing in this section limits or restricts the borrowing of money by the company on bills of exchange or promissory notes made, drawn, accepted or endorsed by or on behalf of the company. 1934, c. 33, s. 63.

64. A condition contained in any debentures or in any deed for securing any debentures is not invalid by reason only that the debentures are thereby made irredeemable or redeemable only on the happening of a contingency, however remote, or on the expiration of a period, however long, any rule of equity to the contrary notwithstanding. 1934, c. 33, s. 64.

65. (1) Where either before or after the coming into force of this Act a company has redeemed any debentures previously issued, then

(a) unless any provision to the contrary, whether express or implied, is contained in the debentures or in any contract entered into by the company; or

(b) unless the company has, by resolution of its shareholders or by some other act, manifested its intention that the debentures shall be cancelled,

the company shall have power to reissue the debentures, either by reissuing the same debentures or by issuing other debentures in their place, but the reissue of a debenture or the issue of another debenture in its place, under the power by this section given to a company, shall not be treated as the issue of a new debenture for the purposes of any provision limiting the amount or number of debentures to be issued.

(2) On a reissue of redeemed debentures, the person entitled to the debentures has the same rights and priorities as if the debentures had never been redeemed.

(3) Where a company has power to reissue debentures that have been redeemed, particulars with respect to the debentures that can be so reissued shall be included in every balance sheet of the company.

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(4) Where a company has deposited any of its debentures to secure advances from time to time on current account or otherwise, the debentures shall not be deemed to have been redeemed by reason only of the account of the company having ceased to be in debit whilst the debentures remained so deposited.

(5) Nothing in this section prejudices any power to issue debentures in the place of any debentures, paid off or otherwise satisfied or extinguished, reserved to a company by its debentures or by any deed securing payment of the same. 1934, c. 33, s. 65.

INFORMATION AS TO MORTGAGES AND CHARGES.

66. (1) In respect of every mortgage or charge created by a company after the 1st day of October, 1934, being either (a) a mortgage or charge for the purpose of securing any issue of debentures,
(b) a mortgage or charge on uncalled share capital of the company,
(c) a floating charge on the undertaking or property of the company,
(d) a mortgage or charge on calls made but not paid, or
(e) a mortgage or charge on goodwill, on any patent or licence under a patent, on any trade mark or on any copyright or licence under a copyright,
it shall be the duty of the company to deliver to the Secretary of State the prescribed particulars of the mortgage or charge, and a copy of the instrument, if any, by which the mortgage or charge is created or evidenced, certified by the secretary of the company, or, in the Province of Quebec, a notarial copy of such instrument within thirty days after the date of its creation.

Exception.

(2) Subsection (1) does not apply to the giving by a company of any warehouse receipt or bill of lading or any security under the provisions of the Bank Act as collateral security for the payment of any debt or liability of the company, nor to a floating charge created by a company on its accounts receivable or any of them after the 1st day of October, 1934.

(3) In the case of a mortgage or charge created out of Canada comprising solely property situate outside Canada it is sufficient if the prescribed particulars and the certified copy of the instrument by which the mortgage or charge is created or evidenced are delivered to the Secretary of State within ninety days after the date on which the instrument or copy could in due course of post and if despatched with due diligence have been received in Canada.

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(4) Where after the 1st day of October, 1934, a company acquires any property that is subject to a mortgage or charge of any such kind that, if it had been created by the company after the acquisition of the property, particulars thereof would have been required to be delivered to the Secretary of State under subsection (1), it shall be the duty of the company to deliver to the Secretary of State the prescribed particulars of the mortgage or charge and a copy of the instrument, if any, by which the mortgage or charge is created or evidenced, certified by the secretary of the company, or, in the Province of Quebec, a notarial copy of such instrument, within ninety days after the date on which the acquisition is completed.

(5) The Secretary of State shall keep with respect to each company a register in the prescribed form in which shall be entered with respect to every mortgage or charge a copy of which has been delivered to the Secretary of State the date of the same, the amount secured by it, short particulars of the property mortgaged or charged and the names of the mortgagees or persons entitled to the charge or the particulars required to be delivered to the Secretary of State under subsection (6) as the case may be.

(6) Where a series of debentures containing or giving by reference to any other instrument any charge to the benefit of which the debenture holders of that series are entitled pari passu is created by a company it is sufficient if there are delivered to the Secretary of State within thirty days after the execution of the deed containing the charge or if there is no such deed after the execution of any debentures of the series the following particulars:

(a) the total amount secured by the whole series;

(b) the date of the covering deed, if any, by which the security is created or defined or if there is no such deed the date of the issuance of the first debenture of the series;

(c) a general description of the property charged; and

(d) the names of the trustees, if any, for the debenture holders,

together with a copy of the covering deed, if any, certified by the secretary of the company under the corporate seal or in the Province of Quebec a notarial copy thereof, or if there is no such deed a copy of one of the debentures of the series certified by the secretary of the company under its corporate seal; and the Secretary of State shall on payment of the prescribed fee enter those particulars in the register.

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(7) Where any commission, allowance, or discount has been paid or made either directly or indirectly by the company to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally, for any debentures of the company, or procuring or agreeing to procure subscriptions, whether absolute or conditional, for any such debentures, the particulars required to be delivered for registration under this section shall include particulars as to the amount or rate per cent of the commission, discount, or allowance so paid or made.

(8) The deposit of any debentures as security for any debt of the company shall not, for the purposes of subsection (7), be treated as the issue of the debentures at a discount.

(9) Failure to comply with the provisions of this section does not affect the validity of the mortgage or charge or of the debentures issued, but every director or officer knowingly and wilfully authorizing or permitting such default and the company are liable on summary conviction to a fine not exceeding twenty dollars for every day during which the default continues.

(10) The register kept in pursuance of this section shall be open to inspection by any person on payment of the prescribed fee.

(11) Every company shall cause a copy of every instrument creating any mortgage or charge particulars of which are required to be delivered to the Secretary of State under this section to be kept at the head office of the company.

1934, c. 33, s. 66.

67. (1) Where any person obtains an order for the appointment of a receiver or receiver and manager of the property of a company, or appoints such receiver or receiver and manager under any powers contained in any instrument, he shall within fourteen days from the date of the order or of the appointment under the powers contained in the instrument, give notice of the fact to the Secretary of State who shall on payment of the prescribed fee, enter the fact in the register.

(2) Where any person wilfully makes default in complying with the requirements of this section he is liable on summary conviction to a fine not exceeding twenty dollars for every day during which the default continues. 1934, c. 33, s. 67.

68. The Secretary of State, on evidence being given to his satisfaction that the debt, for which any mortgage or charge was created and entered on the register kept by him

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him, has been paid or satisfied, may order that a memorandum of satisfaction be entered on such register, and shall if required furnish the company with a copy thereof. 1934, c. 33, s. 68.

69. The Secretary of State shall keep a chronological Index of Index of index, in the prescribed form and with the prescribed mortgages and charges. particulars, of the mortgages or charges, particulars of which have been registered with him under this Act. 1934, c. 33, s. 69.

70. (1) Every company shall keep a register of mortgages Company's Company's register of register of and enter therein all mortgages and charges particulars, of which are required to be delivered to the Secretary of State and of all other mortgages and charges specifically affecting property of the company, not being mortgages or charges to which subsection (1) of section 66 does not apply, giving in each case a short description of the property mortgaged or charged, the amount of the mortgage or charge, and, except in the case of securities to bearer, the names and addresses, if known, of the mortgagees or persons entitled thereto unless such names and addresses, if known, are entered in a register of holders of debentures kept by or on behalf of the company.

Omission of entries.

(2) Where any director, manager, or other officer of the company wilfully authorizes or permits the omission of any entry required to be made in pursuance of this section, he is liable on summary conviction to a fine not exceeding two hundred dollars. 1934, c. 33, s. 70.

71. (1) The copies of instruments creating any mortgagelgage or charge that, under this Act, are required to be delivered to the Secretary of State, and the register of mortgages kept in pursuance of section 70, shall be open at all reasonable times to the inspection of any creditor or shareholder of the company without fee, and the register of mortgages shall also be open to the inspection of any other person on payment of such fee, not exceeding twenty-five cents for each inspection, as the company may prescribe.

Right to inspect copies of instruments.

(2) Where inspection of the said copies or register is refused, any officer of the company wrongfully refusing inspection, and every director or officer of the company wilfully authorizing or permitting such refusal, is liable on summary conviction to a fine not exceeding twenty dollars, and a further fine not exceeding ten dollars for every day during which the wrongful refusal continues. 1934, c. 33, s. 71.

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Right of debenture holders to inspect register.

72. (1) Every register of holders of debentures of a company shall, except when closed in accordance with the by-laws of the company or the provisions of the debentures or the covering deed, if any, during such period or periods, not exceeding in the whole thirty days in any year, as may be specified in the said by-laws or provisions, be open to the inspection of the registered holder of any such debentures, and of any shareholder, but subject to such reasonable restrictions as the company may impose, so that at least two hours in each day are appointed for inspection, and every such holder may require a copy of the register or any part thereof on payment of ten cents for every hundred words required to be copied.

(2) A copy of any trust deed for securing payment of any issue of debentures shall be forwarded to every holder of any such debentures at his request, on payment in the case of a printed trust deed of the sum of twenty-five cents, or such less sum as may be prescribed by by-law of the company, or, where the trust deed has not been printed, on payment of ten cents for every hundred words required to be copied.

(3) Where inspection is wrongfully refused, or a copy is wrongfully refused or not forwarded, the company is liable on summary conviction to a fine not exceeding twenty dollars, and to a further fine not exceeding ten dollars for every day during which the refusal or neglect to forward a copy continues, and every director, manager, secretary, or other officer of the company who wilfully authorizes or permits such refusal shall incur the like penalty. 1934, c. 33, s. 72.

PROSPECTUSES AND OFFERS TO THE PUBLIC.

73. In this Part, "offer to the public" means in the case of a company (other than a private company), with relation to securities issued or to be issued by it, every attempt or offer to dispose of, or solicitation of a subscription or application for, or solicitation of an offer to subscribe or apply for any of its securities or any interest in such securities, made by or on behalf of the company, and every such attempt or offer or solicitation made by any underwriter, as hereinafter defined, shall be deemed to have been made by or on behalf of the company, but "offer to the public" does not include (i) preliminary negotiations or preliminary agreements between the company and an underwriter, or (ii) any offer of securities of the company to a director or directors of such company only;
(b) "prospectus" means any prospectus, notice, circular, advertisement, letter or other graphic communication, offering to the public for subscription or purchase or other acquisition or indicating that there are available for subscription or purchase or other acquisition (and notwithstanding that such communication may state that the securities therein mentioned have been fully subscribed for or sold or that the communication is for the purpose of record only) any securities of a company issued or to be issued by it, but a communication in respect of a security shall not be deemed a prospectus

(i) if it is proved that prior to such communication a prospectus as required by the provisions of this Act was mailed or delivered by or on behalf of the company to the person to whom the communication was made, or

(ii) if the communication contains a bona fide statement that a prospectus, a copy of which has been filed under the provisions of this Act, will be promptly furnished on request, and contains no statement either of fact or opinion relating to the assets of the company owned or to be acquired, its earnings or prospective earnings, or to any business carried on or proposed to be carried on by it, except a statement specifying the nature of such business;

(c) "securities of the company" or "its securities" mean shares, debentures or obligations of a company issued or to be issued by the company;

(d) "subscription" in relation to any securities of a company includes a purchase or other acquisition, except by way of security only, of such securities on any reissue, sale, or other disposal thereof, by or on behalf of the company or an underwriter and the words "subscriber" or "applicant" or other words referring to a person who subscribed or applies for securities of the company include any purchaser or proposed purchaser of such securities from the company or an underwriter;

(e) "underwriter" includes

(i) any person who, to the knowledge of the company, proposes to subscribe for securities of the company with a view to the re-sale to the public of those securities or a part thereof,

(ii) any person to whom a commission is proposed or intended to be paid by the company in consideration of his subscribing or agreeing to subscribe, whether absolutely
Prospectus to be dated.

74. (1) Every prospectus issued by or on behalf of a company shall be dated, and such date shall, unless the contrary be proved, be taken as the date of issue of the prospectus.

(2) A copy of such prospectus, signed at the end by every person who is named therein as a director or proposed director of the company, or his agent authorized in writing, shall be filed with the Secretary of State within seven days from its date, and after such filing every such prospectus shall state on its face that a copy has been filed with the Secretary of State in accordance with the provisions of this Act.

(3) The Secretary of State shall not accept any such prospectus for filing unless it is dated and the copy thereof signed in manner required by this section.

(4) Where a prospectus issued by or on behalf of a company is issued (except for the purpose of filing a copy as aforesaid) without a copy thereof being so filed, the company and every person who is knowingly a party to the issue of the prospectus, are liable on summary conviction to a fine not exceeding twenty dollars for every day from the date of the issue of the prospectus until a copy thereof is so filed.

(5) The chief justice or acting chief justice of the court of the province in which the head office of the company is situate, or a judge of the said court designated by either of them, on being satisfied that the omission to file a copy of the prospectus, or that the omission or mis-statement of any particular prescribed to be contained in such prospectus, was accidental, or due to inadvertence, or some other sufficient cause, or is not of a nature to prejudice the position of subscribers to any of the securities referred to in the prospectus, or that on other grounds it is just and equitable to grant relief, may, on the application of the company or any person interested, and on such terms and conditions as may seem to said judge just and expedient, order that the time for filing be extended or dispense with the signature of any director or directors or make such other order as to the said judge seems proper, and a copy of the prospectus filed in accordance with the order of such judge, together

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75. (1) The securities of the company shall not be offered to the public for subscription by or on its behalf unless a prospectus in respect of those securities has been filed with the Secretary of State.

(2) The company shall not accept any application in respect of any of its securities offered by or on its behalf to the public for subscription unless a copy of such prospectus has been delivered to the subscriber or applicant at least twenty-four hours prior to the acceptance of his subscription or application or mailed to the applicant at his usual address or other address furnished by him or on his behalf so that it should be received by him in the ordinary course of post at least twenty-four hours prior to the acceptance of his application, but in the case of any application received by the company through an underwriter, the provisions of this subsection shall conclusively be deemed to have been complied with by the company, if the company prior to the acceptance of such applications obtained from the underwriter a statutory declaration to the effect that copies of the prospectus have been mailed or delivered to all persons making those applications so received, at such times and in such manner as to entitle the company to accept such applications; and any application received by the company for the purposes of this Part shall conclusively be deemed to have been made on the faith of such prospectus.

(3) In the event of non-compliance with subsection (2), the applicant, or if the securities have been issued or allotted on his direction to some other person, then such other person if he is still the owner of such securities is entitled to have the application for such securities or the issuance or allotment thereof rescinded, if written notice of the exercise of such right of rescission was served on the company within thirty days from the date of receipt of notice of allotment or from the date of issuance of the securities, as the case may be, or within thirty days from the date of delivery or mailing to such applicant of a copy of the prospectus filed with the Secretary of State in respect of the securities, whichever is the shorter period.

(4) It shall not be lawful for a company to issue any form of application for its securities that are offered by it or on its behalf to the public for subscription unless such form is issued with a prospectus in respect of those securities filed with the Secretary of State.

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(5) In the event of any contravention of any of the provisions of subsection (1), (2) or (4), the company and any director, officer or other person who knowingly contravenes or permits or authorizes the contravention of the said provisions are liable upon summary conviction to a fine not exceeding one thousand dollars.

(6) Any underwriter who offers any securities of a company for public subscription before the provisions of subsection (1) have been complied with by the company or without causing the provisions of subsection (2) to be complied with is guilty of an offence and liable upon summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding six months or to both fine and imprisonment.

(7) A director, officer or agent of the company who acts in contravention of the provisions of subsection (4) is liable on summary conviction to a fine not exceeding one thousand dollars. 1935, c. 55, s. 10.

76. Sections 74, 75, and 77 to 82 do not apply in respect of an offer by a company of its securities

(a) to existing holders of its securities exclusively, for subscription or in exchange for the securities held by them, where no commission or other remuneration is paid or given directly or indirectly to others in connection with such transaction, or

(b) to existing holders of its securities or to other creditors pursuant to an arrangement or compromise or reorganization of the company or adjustment of the rights of such holders or other creditors. 1934, c. 33, s. 76.

77. (1) Every prospectus issued by or on behalf of a company shall state

(a) the date of incorporation of the company and the address of the head office;

(b) the names, descriptions and addresses of the directors and proposed directors, if any, and chief executive officers and of the auditors, if any;

(c) the general nature of the business actually transacted or to be transacted by the company;

(d) particulars of the share capital, authorized, issued and paid up, the number and classes of shares and the par value thereof, or if without par value so stating, a description of the respective voting rights, preferences, conversion and exchange rights, rights to dividends, profits 1922

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profits or capital of each class, including redemption rights and rights on liquidation or distribution of capital assets;

(e) particulars of the securities, if any, covered by options outstanding or proposed to be given and the price or prices at which and the date or dates by which such options must be exercised;

(f) the number of securities of each class (which in the case of debentures or other obligations shall bear an appropriate and correct descriptive title) offered by the prospectus and the issue price and the amount payable on the application for and allotment of the securities and in the case of a second or subsequent offer of securities the amount offered for subscription on each previous offer within the two preceding years and the amount actually allotted and the amount paid up thereon;

(g) the specific purposes in detail and the approximate amounts to be devoted to such purposes, so far as determinable, for which the securities offered are to supply funds and if the funds are to be raised in part from other sources the amount thereof and the sources thereof shall be stated;

(h) the aggregate remuneration paid by the company during its last financial year, if completed at least three months prior to the offer, and estimated to be paid or payable during the current financial year (or if such remuneration is not capable of approximate estimation then the basis of determining same) to directors and (separately stated) to officers who individually have received or may be entitled to receive remuneration in excess of ten thousand dollars per annum;

(i) the estimated net proceeds to be derived from the securities offered on the basis of same being fully taken up and paid for;

(j) where shares are offered to the public for subscription the minimum amount, if any, that in the opinion of the directors must be raised by the issue of those shares in order to provide the sums, or, if any part thereof is to be defrayed in any other manner, the balance of the sum required to be provided for the following matters,

(i) the purchase price of any property purchased or to be purchased that is to be defrayed in whole or in part out of the proceeds of the issue,

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(ii) any preliminary expenses payable by the company,

(iii) any commission payable by the company to any person in consideration of his agreeing to subscribe for or procuring or agreeing to procure subscriptions for any shares in the company,

(iv) the repayment of any moneys borrowed by the company in respect of the foregoing matters, and

(v) the repayment of bank loans, if any;

(k) the amount, if any, paid within the two preceding years or payable as commission (but not including commission to sub-underwriters) for subscribing or agreeing to subscribe or procuring or agreeing to procure subscriptions for any shares in, or debentures of, the company, or the rate of any such commission;

(l) in the case of a company that has not been carrying on business for more than one year the amount or estimated amount of preliminary expenses;

(m) particulars of any property purchased or acquired by the company, or proposed to be purchased or acquired, the purchase price of which is to be defrayed in whole or in part out of the proceeds of the issue or has been paid within the last two preceding years or is to be paid in whole or in part in securities of the company, or the purchase or acquisition of which has not been completed at the date of issue of the prospectus and the nature of the title or interest therein acquired or to be acquired by the company;

(n) the names and addresses of the vendors of any property under paragraph (m) and the amount (specifying separately the amount, if any, for good will) paid or payable in cash or securities of the company to the vendors for the property and where there is more than one separate vendor or the company is a sub-purchaser, the amount so payable to each vendor; where the vendors or any of them are a firm, the members of the firm shall not be treated as separate vendors, and where the property consists of securities of any other company purchased or acquired or proposed to be purchased or acquired by the company on substantially similar terms from more than twenty-five separate vendors it is sufficient to state the nature and terms of the transaction with particulars of the name and address of each person who is the vendor of securities aggregating more than ten per cent of the total amount of the securities so purchased or acquired or proposed to be purchased or acquired;

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(o) the number and amount of securities that, within the two preceding years, have been issued, or agreed to be issued, as fully or partly paid up otherwise than in cash, and in the latter case the extent to which they are so paid up, and in either case the consideration for which those securities have been issued or are proposed or intended to be issued;

(p) where debentures are offered, particulars of the security that has been or will be created for those debentures, specifying the property, if any, comprised or to be comprised in the security and the nature of the title to the property and, if more than twenty-five per cent in value of such property consists or is to consist of shares, debentures or obligations payable in money, particulars of the rights, if any, of the company to substitute other shares, debentures or obligations;

(q) particulars of any services rendered or to be rendered to the company that are to be paid for by the company wholly or partly out of the proceeds of the issue or have been within the last two preceding years or are to be paid for by securities of the company exclusive of commissions to be disclosed under paragraph (k) and amounts included under paragraph (l) and amounts included under paragraph (o);

(r) the amount paid within the two preceding years or intended to be paid to any promoter with his name and address and the consideration for such payment;

(s) the dates of and the parties to and the nature of every material contract entered into within the two preceding years, and a reasonable time and place at which any such material contract or a copy thereof may be inspected; but this requirement does not apply to a contract entered into in the ordinary course of business carried on or intended to be carried on by the company;

(t) any provisions of the by-laws as to the remuneration of the directors;

(u) full particulars of the nature and extent of the interest, if any, of every director in the promotion of, or in any property acquired by the company within the preceding two years or proposed to be acquired by the company, or, where the interest of such director consists in being a partner in a firm, the nature and extent of the interest of the firm, with a statement of all sums paid or agreed to be paid to him or to the firm in cash or securities or otherwise by any person either to induce him to become, or to qualify him as a director, or otherwise for services rendered by him or by the firm in connection with the business of the company;
connection with the promotion or formation of the company, but this paragraph does not apply in the case of a prospectus issued more than one year after the date at which the company commenced business, except as to the particulars relating to property proposed to be acquired by the company;

(v) the amount of the consideration received for the issue of shares without nominal or par value set aside as distributable surplus in accordance with the provisions of subsection (10) of section 12;

(w) in the case of a company that has been carrying on business for less than three years, the length of time during which the business of the company has been carried on, and, if such company has acquired or proposes to acquire (either by direct acquisition or indirectly by ownership of shares or otherwise) a business that has been carried on for less than three years, also the length of time during which such business has been carried on;

(x) where shares are offered, the names and addresses of the persons, if known, who, by reason of beneficial ownership of securities of the company or any agreement in writing, are in a position to, or are entitled to, elect or cause to be elected a majority of the directors of the company.

(2) The information required by subsection (1) to be stated in a prospectus shall be contained in a separate part of the prospectus commencing with the words "Statutory Information" in conspicuous type and the said information shall be set out in type at least as large as that used in the body of the prospectus, except that the information required by paragraphs (b) and (f) of subsection (1) may be stated in any part of the prospectus.

(3) Every prospectus issued by or on behalf of a company must contain

(a) in the case of a company that has been carrying on business for more than one year prior to the issue of the prospectus, a balance sheet of the company, or, if the company has any subsidiaries, a consolidated balance sheet of the company and all its subsidiaries certified by the company's auditors, as at the end of the last completed financial year of the company or as at a date not more than one hundred and twenty days prior to the issue of the prospectus whichever is the later;

(b) in the case of a company that has not been carrying on business for more than one year prior to the issue of the prospectus, but, prior to the issue of the prospectus

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prospectus, has acquired (either by direct acquisition or indirectly by ownership of shares or otherwise) a business that has been carried on for more than one year prior to the issue of the prospectus, a balance sheet of the company, or, if the company has any subsidiaries, a consolidated balance sheet of the company and all its subsidiaries as at a date subsequent to the acquisition of such business and not more than one hundred and twenty days prior to the issue of the prospectus, certified by the company's auditors and a statement certified by accountants, who shall be named in the prospectus, specifying the nature and the value as shown by the books of such business, of any moneys or other assets of such business excluded from such acquisition or distributed or disposed of otherwise than in the ordinary course within six months of such acquisition;

(c) in the case of a company that has been carrying on business for more than one year prior to the issue of the prospectus, a report by the auditors of the company with respect to the profits of the company and the nature and source thereof, or the losses of the company, as the case may be, in respect of the latest completed financial year of the company and of the two preceding financial years, year by year, or, if the company has been carrying on business for less than three years, then for such time as the company has been carrying on business and, if the company has any subsidiaries, such report shall be made with respect to the profits or losses of the company and all its subsidiaries;

(d) if the proceeds, or any part of the proceeds of the securities offered are or is to be applied directly or indirectly in the purchase of any business, or, in the case of a company that has not been carrying on business for more than one year prior to the issue of the prospectus, but has acquired or proposes to acquire (either by direct acquisition or indirectly by ownership of shares or otherwise) any business, a report made by accountants, who shall be named in the prospectus, upon the profits or losses of the business and the nature and source thereof in respect of each of the three completed financial years thereof immediately preceding the issue of the prospectus or in respect of such less number of completed financial years as such business has been in operation.

(4) Every balance sheet or certificate of the company's auditors referred to in subsection (3) shall

(a) state the total amount of arrears, if any, of the cumulative dividends accrued on any shares of the company.
company entitled to cumulative preferential dividends and the date from which such arrears commenced to accrue;

(b) state the manner in which fixed assets have been valued, and, if valued in accordance with an appraisal, the date of the appraisal and the name of the appraiser;

(c) if the reserve, if any, for depreciation in respect of such fixed assets, is, in the opinion of the auditors certifying such balance sheet, inadequate, contain a statement to that effect;

(d) unless, in the opinion of said auditors, the reserve for bad and doubtful accounts is adequate or no such provision is required, contain a statement that in the opinion of the auditors sufficient provision has not been made; and

(e) unless inventories are valued at the lower of cost or market value, if the value shown, in the opinion of said auditors, exceeds market value, contain a statement to that effect, and, in any event, a statement of the manner in which such value has been determined.

(5) Every report with respect to profits referred to in subsection (3) shall show separately any profits that in the opinion of such auditors or accountants, as the case may be, are of a non-recurring nature, shall exclude unrealized profits, and, if the securities in relation to which the prospectus is issued, are shares of the company such profits shall be shown after income taxes actually paid or payable or estimated if the amount has not been finally determined.

(6) For the purposes of this section every person shall be deemed to be a vendor who has entered into any contract, absolute or conditional, for the sale or purchase, or for any option of purchase, of any property to be acquired by the company, in any case where

(a) the purchase money is not fully paid at the date of issue of the prospectus,

(b) the purchase money is to be paid or satisfied wholly or in part out of the proceeds of the issue offered for subscription by the prospectus, or

(c) the contract depends for its validity or fulfilment on the result of that issue.

(7) Where any of the property to be acquired by the company is to be taken on lease, this section applies as if the expression "vendor" included the lessor, and the expression "purchase money" included the consideration for the lease, and the expression "sub-purchaser" included a sub-lessee.

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(8) Any condition requiring or binding any applicant for securities to waive compliance with any requirement of this section, or purporting to affect him with notice of any contract, document, or matter not specifically referred to in the prospectus, is void.

(9) In the event of non-compliance with or contravention of any of the requirements of this section, a director or other person responsible for the prospectus does not incur any liability by reason of the non-compliance or contravention if

(a) as regards any matter not disclosed, he proves that he was not cognizant thereof,

(b) he proves that the non-compliance or contravention arose from an honest mistake of fact on his part, or

(c) the non-compliance or contravention was in respect of matters that, in the opinion of the court dealing with the case, were immaterial, or was otherwise such as might, in the opinion of that court, having regard to all the circumstances of the case, reasonably be excused;

but, in the event of non-compliance with the requirements contained in paragraph (a) of subsection (1) no director or other person incurs any liability in respect of the non-compliance unless it is proved that he had knowledge of the matters not disclosed.

(10) Nothing in this section limits or diminishes any liability that any person may incur under the general law or this Act apart from this section. 1934, c. 33, s. 77; 1935, c. 55, s. 11.

78. (1) Where a prospectus issued by or on behalf of a company invites persons to subscribe for securities of the company,

(a) every person who is a director of the company at the date of the issue of the prospectus,

(b) every person who has authorized himself to be named and is named in the prospectus as a director or as a proposed director or as having agreed to become a director either immediately or after an interval of time,

(c) every person being a promoter of the company, and

(d) every person who has authorized the issue of the prospectus,

is liable to pay compensation to all persons who subscribe for any securities of the company on the faith of the prospectus for the loss or damage they may have sustained by reason of any untrue statement therein, or in any
any report or memorandum appearing on the face thereof or by reference incorporated therein or issued therewith, unless it is proved

(e) that having consented to become a director of the company he withdrew his consent before the issue of the prospectus, and that it was issued without his authority or consent,

(f) that the prospectus was issued without his knowledge or consent, and that on becoming aware of its issue he forthwith gave reasonable public notice that it was issued without his knowledge or consent,

(g) that, after the issue of the prospectus and before allotment thereunder, he, on becoming aware of any untrue statement therein, withdrew his consent thereto, and gave reasonable public notice of the withdrawal, and of the reason therefor, or

(h) that

(i) as regards every untrue statement not purporting to be made on the authority of an expert or of a public official document or statement, he had reasonable ground to believe and did, up to the time of the allotment of the securities, believe, that the statement was true,

(ii) as regards every untrue statement purporting to be a statement by an expert or contained in what purports to be a copy of or extract from a report or valuation of an expert, it fairly represented the statement, or was a correct and fair copy of or extract from the report or valuation, and

(iii) as regards every untrue statement purporting to be a statement made by an official person or contained in what purports to be a copy of or extract from a public official document, it was a correct and fair representation of the statement or copy of or extract from the document;

but a person is liable to pay compensation as aforesaid if it is proved that he had no reasonable ground to believe that the person making any such statement, report or valuation as is mentioned in subparagraph (ii) of paragraph (h) was competent to make it.

(2) Where the prospectus contains the name of a person as a director or proposed director of the company, or as having agreed to become a director thereof, and he has not consented to become a director, or has withdrawn his consent before the issue of the prospectus, and has not authorized or consented to the issue thereof, the directors of the company,
company, except any without whose knowledge or consent
the prospectus was issued, and any other person who
authorized the issue thereof, are liable to indemnify the
person named as aforesaid against all damages, costs,
and expenses to which he may be made liable by reason of
his name having been inserted in the prospectus, or in
defending himself against any action or legal proceedings
brought against him in respect thereof.

(3) Every person who, by reason of his being a director
or named as a director or as having agreed to become a
director, or of his having authorized the issue of the pro-
spectus, becomes liable to make any payment under this
section may recover contribution, as in cases of contract,
from any other person who, if sued separately, would have
been liable to make the same payment, unless the person
who has become so liable was, and that other person was
not, guilty of fraudulent misrepresentation.

(4) For the purposes of this section
(a) "expert" includes engineer, valuer, accountant, and
any other person whose profession gives authority to
a statement made by him; and
(b) "promoter" means a promoter who was a party to
the preparation of the prospectus, or of the portion
thereof containing the untrue statement, but does not
include any person by reason of his acting in a pro-
fessional capacity for persons engaged in procuring the
formation of the company. 1934, c. 33, s. 78.

79. (1) No prospectus shall be issued by or on behalf of
a company unless an immediate offer to the public is in
contemplation by the company, and the Secretary of State
shall not accept any prospectus for filing unless it is accom-
panied by a statutory declaration of the president or a
vice-president or the manager of the company stating that
such immediate offer is in contemplation and the approxi-
mate date when it is proposed that such offer shall be
made.

(2) Unless the company makes a bona fide offer to the
public to subscribe for the securities to which the pros-
spectus relates, within thirty days after the copy of the
prospectus has been filed,
(a) the company shall forthwith file a written notification
with the Secretary of State to that effect,
(b) no offer to the public to subscribe for such securities
on the faith of that prospectus shall be made,
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(c) no offer to the public to subscribe for such securities shall be made unless and until a new prospectus in relation to such securities complying in all respects with the provisions of this Act has been filed with the Secretary of State by or on behalf of the company, (d) such new prospectus shall be deemed to have been substituted for the prospectus originally filed, and (e) the provisions of subsection (1) apply to such new prospectus.

Non-compliance.

(3) For any non-compliance with or contravention of the provisions of this section the company, and every officer or director thereof responsible for such non-compliance or participating in such contravention, as the case may be, are liable on summary conviction to a fine not exceeding one thousand dollars. 1934, c. 33, s. 79.

Penalty.

When new prospectuses to be filed.

80. (1) From time to time if, during the period during which any securities in relation to which a prospectus has been filed by the company are being offered to the public for subscription, the company enters into any transaction otherwise than in the ordinary course of business and of a nature or effect such that particulars of the transaction would have been required to be stated in the prospectus filed if the same had taken place prior to the date of such prospectus, then if the prospectus filed might be fairly regarded as misleading in respect of any particular that is material, if it had been dated as of a date subsequent to such transaction and had not included the particulars aforesaid, the company shall within twenty days from the entering into of such transaction file a new prospectus in relation to the securities or the amount thereof in excess of those for which applications have been received and accepted by the company prior to the date on which such new prospectus ought to be filed.

(2) In the event provided for in subsection (1) the company shall immediately desist from offering any securities in relation to which a prospectus has been filed until a new prospectus complying in all respects with the provisions of this Act has been filed, and any further offer of such securities to the public for subscription shall be made by means of such new prospectus, but for the purposes of paragraph (f) of subsection (1) of section 77 the offering of such securities by such new prospectus shall not be deemed to be a second or subsequent offering.

(3) For any non-compliance with or contravention of the provisions of this section (a) if such non-compliance is in respect of the requirements of subsection (1) the company and every officer

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and director having knowledge thereof are liable on summary conviction to a fine not exceeding twenty dollars for every day during which such non-compliance continues;

(b) if such contravention is in respect of the requirements of subsection (2) the company and every officer and director participating in such contravention are liable on summary conviction to a fine not exceeding five hundred dollars, but no director or officer of the company incurs any liability by reason of such non-compliance or contravention if

(i) he proves that the non-compliance or contravention arose from an honest mistake of fact on his part, or

(ii) the non-compliance or contravention was in respect of matters that, in the opinion of the court dealing with the case, were immaterial, or was otherwise such as ought, in the opinion of the court, having regard to all the circumstances of the case, reasonably to be excused. 1934, c. 33, s. 80.

81. A person shall not be named as a director or proposed director of a company in any prospectus filed by or on behalf of the company unless before the filing of the director in prospectus by or on behalf of the company he has by himself or his agent authorized in writing

(a) signed and filed with the Secretary of State a consent in writing to act as such director, and

(b) either signed the application for incorporation and memorandum of agreement for a number of shares not less than his qualification or signed and filed with the Secretary of State a contract in writing to take from the company and pay for his qualification shares, or made and filed with the Secretary of State a statutory declaration showing that he is qualified for election or appointment as a director in accordance with the provisions of this Part. 1934, c. 33, s. 81.

82. (1) It shall not be lawful for any person acting for or on behalf of a company to call at any residence for the purpose of offering securities of such company to the public or any member of the public for subscription.

(2) A person who acts or incites, causes or procures any person to act, in contravention of this section, is liable on summary conviction to a fine not exceeding five hundred dollars and in the case of a second or subsequent offence 122 1933 to R.S., 1952.
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Where person convicted is a company.

(3) Where a person convicted of an offence under this section is a company, whether a company within the meaning of this Act or not, every director and every officer concerned in the management of the company is guilty of the like offence unless he proves that the act constituting the offence took place without his knowledge or consent.

Definitions.

(4) In this section

(a) "call" includes telephonic communications;
(b) "public" does not include close personal friends, business associates or customers with whom the person making the offer has been in the habit of doing regular business in the sale of or obtaining subscriptions for securities in the past;
(c) "residence" means any building or part of a building in which the occupant thereof resides either permanently or temporarily and any premises appurtenant thereto, but does not include an office used for business purposes. 1934, c. 33, s. 82.

DIVIDENDS.

(1) In this section

(a) "dividend" includes bonus or any distribution to shareholders as such; and
(b) "mining company" means a company that for the time being carries on as its principal business the business of operating producing mining properties owned or controlled by it.

(2) No dividend shall be declared when the company is insolvent or that renders the company insolvent or, subject to subsection (4), that will impair the capital of the company, and in determining the solvency of the company for the purposes of this subsection, no account shall be taken of any increase in the surplus or reserves of the company resulting merely from the writing up of the values of the assets of the company, unless such writing up was made more than five years before the date of the declaration of the dividend.

(3) For the amount of any dividend that the directors may lawfully declare payable in money they may issue therefor shares of the company as fully paid up, or they may credit the amount of such dividend on the shares of the company already issued but not fully paid up, and the liability

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liability of the holders of such shares thereon shall be reduced by the amount of such dividend, if the directors have been authorized to do so by a by-law that has been sanctioned by at least two-thirds of the votes cast at a special general meeting of the shareholders of the company duly called for considering the same, but any such by-law shall not have force or effect for more than one year from the date of its sanction.

(4) Nothing in this Act prevents a company at least seventy-five per cent in value of the assets of which are of a wasting character, or any mining company from declaring or paying dividends out of its funds derived from the operations of the company notwithstanding that the paid-up capital of the company may be thereby reduced or impaired, if such payment does not reduce the value of its remaining assets so that they will be insufficient to meet all the liabilities of the company then existing exclusive of its paid-up capital.

(5) Where the directors of the company declare and pay any dividend when the company is insolvent, or any dividend the payment of which renders the company insolvent, or that impairs the capital of the company, they are, until repayment of the dividends so declared and paid, jointly and severally liable to the company and to its creditors for the debts of the company then existing or thereafter contracted, but such liability is limited to the amount of such dividends and interest that have not been repaid to the company.

(6) Where any director present when such dividend is declared forthwith requests the entry on the minutes of the board of his protest against the same, or where any director then absent, within one week after he becomes aware of such declaration and is able so to do, delivers to the president, secretary or other officer of the company his protest against the same, and within eight days thereafter delivers or mails by registered letter a duplicate copy of such protest to the Secretary of State, such director may thereby, and not otherwise, exonerate himself from such liability.

(7) Nothing in this section shall be deemed to impose upon directors of a company any liability of a character specified in subsection (5), by reason of a declaration or payment of any dividend permitted by subsection (4), or, if such dividend is in excess of the amount so permitted, beyond the amount of such excess.

(8) The directors may deduct from the dividends payable to any shareholder all such sums of money as are due from him to the company on account of calls or otherwise.

1934, c. 33, s. 83; 1935, c. 55, s. 12.

DIRECTORS.

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Number of board.  

84. The affairs of the company shall be managed by a board of not less than three directors. 1934, c. 33, s. 84.

First directors.  

85. The persons named as such in the letters patent shall be the directors of the company until replaced by others duly appointed in their stead. 1934, c. 33, s. 85.

Qualification of directors elected.  

86. (1) Subject to subsection (2), no person shall be elected as a director of a company or appointed as a director to fill any vacancy unless he or any other company of which he is an officer or director, is a shareholder, and, if the by-laws of the company so provide, owning shares of the company absolutely in his own right or in the right of such other company to an amount required by the by-laws of the company and not in arrears in respect of any calls thereon.

(2) Any person holding shares, not in arrears in respect of any call, as executor, administrator, tutor, curator, committee, guardian or trustee of a testator, intestate, minor, ward, lunatic or interdicted person, or cestui que trust may be elected or appointed a director, and where any such director ceases to hold shares in trust he thereupon ceases to be a director, and when any other company holds such shares in trust as aforesaid any officer or officers of such other company may be elected or appointed as a director or directors, and when such other company ceases to hold such shares in trust any officer so elected thereupon ceases to be a director.

(3) A director elected or appointed under the provisions of subsection (2) is not personally liable under the provisions of section 97, but the estate or other beneficial owner of the shares held in trust by such director or by any other company of which such director is an officer is subject to all the liabilities imposed upon the directors by said section.

(4) No person who is an undischarged bankrupt shall be elected or appointed as a director, and when any director becomes a bankrupt he thereupon ceases to be a director. 1934, c. 33, s. 86.

No liability for such director.  

By-law for increase or decrease of number.  

87. (1) A company may, by by-law, increase, or decrease to not less than three, the number of its directors.

(2) No by-law for the said purposes is valid or shall be acted upon unless it is sanctioned by at least two-thirds of the votes cast at a special general meeting of the shareholders of the company duly called for considering the by-law.

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(3) A copy of the by-law certified under the seal of the company shall be forthwith filed with the Secretary of State and published in the Canada Gazette. 1934, c. 33, s. 87.

88. (1) Directors of the company shall be elected by the shareholders in general meeting of the company assembled at some place within Canada, at such times in such manner and for such term not exceeding two years as the letters patent or supplementary letters patent or, in default thereof, as the by-laws of the company prescribe; the letters patent or supplementary letters patent may nevertheless provide for the division of directors into classes, and in the event of such provision one class shall be elected in each year for a term not exceeding five years and one class shall retire from office in each year.

(2) The directors of the company elected by the shareholders at the first general meeting of the company are responsible for all business transacted as a board of directors by the first directors of the company. 1934, c. 33, s. 88; 1935, c. 55, s. 13.

89. Where, at any time, an election of directors is not made or does not take effect at the proper time, the company shall not be held to be thereby dissolved; but such election may take place at any subsequent special general meeting of the shareholders duly called for that purpose; and the retiring directors shall continue in office until their successors are elected. 1934, c. 33, s. 89.

90. In the absence of other provisions in that behalf in the letters patent, supplementary letters patent or by-laws of the company,

(a) the election of directors shall take place yearly, and all the directors then in office shall retire, but, if otherwise qualified, they are eligible for re-election;

(b) every election of directors shall be by ballot;

(c) so long as a quorum of directors remains in office, any vacancy occurring in the board of directors may be filled from among the qualified shareholders of the company, for the remainder of the term, by such directors as remain in office; and

(d) the directors, from time to time, shall elect from among themselves a president and, if they see fit, a vice-president of the company; and they may also appoint all other officers thereof. 1934, c. 33, s. 90.

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91. Every director of the company, and his heirs, executors and administrators, and estate and effects, respectively, may, with the consent of the company, given at any meeting of the shareholders thereof, from time to time and at all times, be indemnified and saved harmless out of the funds of the company, from and against,

(a) all costs, charges and expenses whatsoever that such director sustains or incurs in or about any action, suit or proceeding that is brought, commenced or prosecuted against him, for or in respect of any act, deed, matter or thing whatsoever, made, done or permitted by him, in or about the execution of the duties of his office, and

(b) all other costs, charges and expenses that he sustains, or incurs, in or about or in relation to the affairs thereof, except such costs, charges or expenses as are occasioned by his own wilful neglect or default. 1934, c. 33, s. 91.

Powers and duties of directors. 92. The directors of a company may administer the affairs of the company in all things, and make or cause to be made for the company, any description of contract that the company may, by law, enter into; and, from time to time, may pass by-laws not contrary to law, or to the letters patent or supplementary letters patent, or to this Part to regulate:

(a) the allotment of shares; the making of calls thereon; the payment thereof; the issue and registration of certificates for shares; the forfeiture of shares for non-payment; the disposal of forfeited shares and of the proceeds thereof; the transfer of shares;

(b) the declaration and payment of dividends;

(c) the amount of the share qualification of the directors and the remuneration of the directors;

(d) the appointment, functions, duties and removal of all agents, officers and servants of the company; the security, if any, to be given by them to the company and their remuneration;

(e) the time and place for the holding of meetings of the shareholders; the calling of meetings of the shareholders and of the board of directors; the quorum at such meetings; the requirements as to proxies; and the procedure in all things at such meetings;

(f) the conduct in all other particulars of the affairs of the company not otherwise provided for in this Part. 1934, c. 33, s. 92.

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93. The directors may, from time to time, repeal, amend or re-enact such by-laws, but every such by-law, except by-laws made respecting agents, officers and servants of the company, and every repeal, amendment or re-enactment thereof unless in the meantime sanctioned at a special general meeting of shareholders, duly called for that purpose, shall only have force until the next annual meeting of the shareholders, and in default of confirmation thereof shall, at and from that time, cease to have force. 1934, c. 33, s. 93.

94. The board of directors of the company whenever it consists of more than six, may, if authorized by by-law duly passed by the directors, and sanctioned by at least two-thirds of the votes cast at a special general meeting of shareholders duly called for considering the by-law, elect from its number an executive committee consisting of not less than three, which executive committee shall have power to fix its quorum at not less than a majority of its members and may exercise such powers of the board as are delegated by such by-law, subject to any restrictions contained in any such by-law and to any regulations imposed from time to time by the directors. 1934, c. 33, s. 94.

95. Whenever the officers of a public company, or any of them have become aware of any substantial impairment of the capital of the company, they shall forthwith inform the directors of the nature and extent of such impairment; and thereupon, if in the opinion of the directors such impairment of its capital renders the company insolvent, it shall be the duty of the directors immediately to call a special general meeting of the shareholders of the company for the purpose of making to the shareholders full disclosure of the nature and extent of such impairment of the capital of the company. 1935, c. 55, s. 14.

96. (1) Subject to the provisions of this section, it is the duty of a director of a company who is in any way, whether directly or indirectly, interested in a contract or proposed contract with the company to declare his interest at a meeting of directors of the company.

(2) In the case of a proposed contract the declaration required by this section to be made by a director shall be made at the meeting of directors at which the question of entering into the contract is first taken into consideration, or, if the director is not at the date of that meeting interested in the proposed contract, at the next meeting of the directors held after he becomes so interested, and;
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in a case where the director becomes interested in a contract after it is made, the said declaration shall be made at the first meeting of directors held after the director becomes so interested.

(3) For the purposes of this section, a general notice given to the directors of a company by a director to the effect that he is a shareholder of or otherwise interested in any other company or is a member of a specified firm and is to be regarded as interested in any contract made with such other company or firm shall be deemed to be a sufficient declaration of interest in relation to any contract so made.

(4) No director shall vote in respect of any contract or proposed contract in which he is so interested as aforesaid and if he does so vote his vote shall not be counted, but this prohibition does not apply

(a) in the case of any contract by or on behalf of the company to give to the directors or any of them security for advances or by way of indemnity,

(b) in the case of a private company, where there is no quorum of directors in office who are not so interested, or

(c) in the case of any contract between the company and any other company where the interest of the director in last mentioned company consists solely in his being a director or officer of such last mentioned company, and the holder of not more than the number of shares in such last mentioned company requisite to qualify him as a director.

(5) A director who has made a declaration of his interest in a contract or proposed contract in compliance with this section and has not voted in respect of such contract contrary to the prohibition contained in subsection (4), if such prohibition applies, is not accountable to the company or any of its shareholders or creditors by reason only of such director holding that office or of the fiduciary relationship thereby established for any profit realized by such contract.

(6) For the purposes of this section the expression "contract" includes "arrangement" and the expression "meeting of directors" includes a meeting of an executive committee elected in accordance with section 94.

(7) Nothing in this section imposes any liability upon a director in respect of the profit realized by any contract that has been confirmed by the vote of shareholders of the company at a special general meeting called for that purpose. 1934, c. 33, s. 95.

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97. (1) The directors of the company are jointly and severally liable to the clerks, labourers, servants and apprentices thereof, for all debts not exceeding six months' wages due for services performed for the company while they are such directors respectively.

(2) A director is not liable under subsection (1) unless

(a) the company has been sued for the debt within six months after it has become due and execution has been returned unsatisfied in whole or in part, or

(b) the company has within that period gone into liquidation or has been ordered to be wound up under the Winding-up Act, or has made an authorized assignment under the Bankruptcy Act or a receiving order under the Bankruptcy Act has been made against it and a claim for such debt has been duly filed and proved,

nor unless he is sued for such debt while a director or within one year after he has ceased to be a director.

(3) Where execution has so issued the amount recoverable against the director shall be the amount remaining unsatisfied on the execution.

(4) Where the claim for such debt has been proved in liquidation or winding-up proceedings or under the provisions of the Winding-up Act or the Bankruptcy Act a director, upon payment of the debt, is entitled to any preference that the creditor paid would have been entitled to, and where a judgment has been recovered he is entitled to an assignment of the judgment. 1934, c. 33, s. 96.

98. (1) Every director of a public company shall furnish annually to the secretary, for the information of the shareholders of the company at the annual general meeting thereof, a statement setting forth in detail all shares or other securities of the company bought or sold by him, for his personal account, directly or indirectly, during the twelve months immediately preceding such annual meeting.

(2) No director of a public company shall speculate, for his personal account, directly or indirectly, in the shares or other securities of the company of which he is a director.

(3) Every director of a public company who neglects or fails to make a true and accurate statement of such transactions as required by subsection (1), is guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars or to six months imprisonment or to both fine and imprisonment.

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(4) Every director of a public company who speculates, for his personal account, directly or indirectly, in the shares or other securities of the company of which he is a director in contravention of subsection (2), is guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars or to six months imprisonment or to both fine and imprisonment. 1935, c. 55, s. 15.

99. (1) The directors of a public company shall not authorize the issue and allotment as fully paid shares in the capital stock of the company having a nominal or par value, except for a consideration payable in cash to the total nominal amount of the shares so issued, or for such consideration payable in property or services as the directors may determine by express resolution to be in all the circumstances of the transaction the fair equivalent of cash to the total nominal amount of the shares proposed to be issued, and the directors may apply to a judge for a declaratory order with relation to the consideration for the last mentioned shares in like manner and with like effect in all respects as provided in and by subsection (12) of section 12.

(2) Subject as hereinafter provided, every director of a public company who is a party to authorizing the issue and allotment as fully paid of any shares of the capital stock of the company having a nominal or par value is liable, jointly and severally with his co-directors, at the suit of any director, shareholder or creditor of the company, to make good to the company the amount by which the consideration actually received by the company for any shares so issued and allotted as aforesaid is found by the court, after full inquiry into the circumstances of the transaction, to be less than the fair equivalent of the cash that the company ought to have received for such shares if they had been issued and allotted for cash if the resolution referred to in subsection (12) of section 12 has not been passed or if it is proved, as to any such first mentioned director, that such director

(a) had knowledge that the consideration so received by the company was not the fair equivalent of the cash that the company ought to have received if the shares had been issued and allotted for cash, or

(b) failed to take reasonable steps to ascertain whether such consideration so received by the company was in fact the fair equivalent as aforesaid.

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(3) No suit shall be commenced against the directors of a public company or any of them under the authority of subsection (2) by any creditor, director or shareholder of the company without the consent in writing of the Secretary of State; and no such suit shall be commenced by any creditor of the company until an execution at the suit of such creditor against the company has been returned unsatisfied in whole or in part; and no such suit shall be commenced after the expiration of three years from the date of the allotment of such shares.

(4) This section does not apply to any mining company, that is to say, to any company whose principal objects are the exploration, development or operation of mining properties and which, if it has commenced actual operations, is carrying out such objects as its principal business; and for the purposes of this subsection "mining properties" includes mines, mining deposits, mining rights, metalliferous lands, mining claims or any interest therein including any option or licence in connection therewith. 1935, c. 55, s. 15.

MEETINGS OF SHAREHOLDERS.

100. (1) An annual meeting of the shareholders of the company shall be held at some date not later than eighteen months after the incorporation of the company and subsequently once at least in every calendar year and not more than fifteen months after the holding of the last preceding annual meeting.

(2) Where default is made in holding any annual meeting as aforesaid the court in the province in which the head office of the company is situate may on the application of any shareholder of the company, call or direct the calling of an annual meeting of the shareholders. 1934, c. 33, s. 97.

101. (1) The directors of a company shall, on the requisition of shareholders holding at the date of the deposit of the requisition not less than one-tenth of the issued shares of the company of the class or classes that, at the date of the deposit, carry the right of voting at the meeting to be called pursuant to such requisition, forthwith proceed duly to call a special general meeting of the shareholders.

(2) The requisition shall state the general nature of the business to be transacted at the meeting and shall be signed by the requisitionists and deposited at the head office of the company and may consist of several documents in like form, each signed by one or more requisitionists.

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When requisitionists may call meeting.

(3) Where the directors do not within twenty-one days from the date of the deposit of the requisition proceed duly to call such meeting, the requisitionists, or any of them representing more than one-half of the total voting rights of all of them, may themselves call such meeting, but any meeting so called shall not be held after the expiration of three months from the said date.

How called.

(4) A meeting called under this section by the requisitionists shall be called in the same manner as nearly as possible as that in which meetings are to be called pursuant to the by-laws.

Expenses.

(5) Any reasonable expenses incurred by the requisitionists by reason of the failure of the directors duly to call such meeting shall be repaid to the requisitionists by the company, and any sums so repaid shall be retained by the company out of any sums due or to become due from the company by way of fees or other remuneration in respect of their services to such of the directors as were in default.

Meetings called by directors.

(6) The directors may at any time of their own motion call a special general meeting of the shareholders for the transaction of any business of which the general nature is specified in the notice of the meeting. 1934, c. 33, s. 98.

Voting rights.

102. Subject to the provisions of any by-law of the company duly enacted under the provisions of this Act, each share of the capital stock of any company issued and allotted, shall, subject to the provisions of this Part, carry voting rights and entitle the shareholder to one vote for each such share owned by him. 1935, c. 55, s. 16.

103. In the absence of other provisions in that behalf in the letters patent, supplementary letters patent or by-laws of the company,

Notice.

(a) notice of the time and place for holding any meeting of shareholders shall be given by sending such notice to each shareholder entitled to vote at such meeting through the post, in a prepaid wrapper or letter, not less than fourteen days before the date of the meeting, to his last known address,

Votes.

(b) at all meetings of shareholders every shareholder is entitled to give one vote for each share then held by him; and such votes may be given in person or by proxy, if such proxy is himself a shareholder, but no shareholder in arrear in respect of any call is entitled to vote at any meeting,

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(c) all questions proposed for the consideration of the shareholders at any meeting of shareholders shall be determined by the majority of votes, and the chairman presiding at any such meeting shall have the casting vote in case of an equality of votes. 1934, c. 33, s. 99.

104. Where for any reason it is impracticable to call a meeting of shareholders of the company in any manner in which meetings of shareholders may be called, or to conduct the meeting in manner prescribed by the letters patent, supplementary letters patent, the by-laws or this Part, the court in the province in which the head office of the company is situate, may, either of its own motion, or on the application of any director or any shareholder who would be entitled to vote at the meeting, order a meeting to be called, held and conducted in such manner as the court thinks fit, and where any such order is made may give such ancillary or consequential directions as it thinks expedient, and any meeting called, held and conducted in accordance with any such order shall for all purposes be deemed to be a meeting of shareholders of the company duly called, held and conducted. 1934, c. 33, s. 100.

105. (1) A company or a corporation, whether a company to which Part I applies or not, may
   
(a) if it is a shareholder of the company, by resolution of its directors or other governing body, authorize such person as it thinks fit to act as its representative at any meeting of the shareholders of the company or at any meeting of any class of shareholders of the company, and

   (b) if it is a creditor (including a holder of debentures) of the company, by resolution of its directors or other governing body, authorize such person as it thinks fit to act as its representative at any meeting of any creditors of the company, secured or unsecured or any class thereof as the case may be.

(2) A person authorized as aforesaid is entitled to exercise the same powers on behalf of the company or corporation that he represents as that company or corporation could exercise if it were an individual shareholder, or creditor secured or unsecured as the case may be of that other company. 1934, c. 33, s. 101.

106. (1) Notwithstanding that a mortgagee of any share in the company, or other person holding such share as collateral security, is entered on the books of the company as the holder of such share, if such mortgagee or 1945 other R.S., 1952.
other person is described in the said books as representing a named mortgagor or person giving such collateral security, such mortgagor or other person as aforesaid, is entitled to vote in respect of such share, in person or by proxy, at any meeting of shareholders of the company at which such share carries voting rights.

(2) Where a person is entered on the books of a company as the holder of any share in the company, then, notwithstanding that such person is a mortgagee of such share or holds such share as collateral security, unless such person is described in the said books as representing a named mortgagor or person giving such collateral security, the person so entered on the books of the company as the holder of such share is entitled to vote in respect of such share, in person or by proxy, at any meeting of shareholders of the company at which such share carries voting rights. 1934, c. 33, s. 102.

BOOKS.

107. (1) The company shall cause a book or books to be kept by the secretary, or some other officer specially charged with that duty, wherein shall be kept recorded

(a) a copy of the letters patent and of any supplementary letters patent issued to the company and of the memorandum of agreement and of all by-laws of the company;

(b) the names, alphabetically arranged of all persons who are and have been shareholders of the company;

(c) the address and calling of every such person, while such shareholder, as far as can be ascertained;

(d) the names, addresses and callings of all persons who are or have been directors of the company, with the several dates at which each became or ceased to be such director;

(e) the number of shares of each class held by each shareholder; and

(f) the amounts paid in and remaining unpaid, respectively, on the shares of each shareholder.

(2) Such book or books shall be kept at the head office of the company, except that where the register of transfers and the books in which the particulars mentioned in paragraphs (b), (c), (e) and (f) of subsection (1) are recorded are kept by an agent, appointed by the company for the purpose of recording the transfer of its shares and who has an established place of business in Canada at which the right of inspection conferred by section 109 can be

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be exercised, such last mentioned books need not be kept at the head office of the company but may be kept at the place of business of such agent in Canada where the register of transfers is kept. 1934, c. 33, s. 103.

108. (1) The company shall cause the secretary or such other officer or officers as may be specially charged with that duty, or such other agent or agents as may from time to time be appointed for that purpose by the company, to keep, in Canada, a register of transfers, in which shall be recorded particulars of every transfer of shares in the capital of the company entered on such register.

(2) Unless otherwise provided in the letters patent, supplementary letters patent or by-laws of the company the register of transfers may be kept at the head office of the company or at such other office or place in Canada as may from time to time be appointed by resolution of the directors, and one or more branch registers of transfers may be kept at such office or offices of the company or other place or places within Canada or elsewhere as may from time to time be appointed by resolution of the directors.

(3) Entry of the transfer of any share in the capital of the company in the register of transfers or a branch register of transfers, whether kept at the head office of the company or elsewhere, shall, for all purposes of this Part, be a complete and valid transfer.

(4) In each branch register of transfers shall be recorded particulars of every transfer of shares in the capital of the company entered on such branch register of transfers.

(5) A book or books shall be kept at the head office of the company or at the place within Canada where the register of transfers is kept, in which shall be recorded a copy of particulars of every transfer of shares in the capital of the company entered on every branch register of transfers.

(6) A company may close the register of transfers and the branch register or registers of transfers (if any) for any time or times not exceeding in the whole thirty days in each year on giving notice by advertisement in some newspapers published in the place within Canada where the register of transfers is kept and in some newspaper or newspapers published in the place or respective places where the branch register of transfers or branch registers of transfers are kept. 1934, c. 33, s. 104.

109. (1) The books mentioned in section 107 and the register of transfers and branch registers of transfers and the books mentioned in section 108 during reasonable business hours of every day, except Sundays and holidays, shall, 1947 at R.S., 1952.
at the place or places where they are respectively kept as authorized by said sections 107 and 108, be open to the inspection of shareholders and creditors of the company and their personal representatives and of any judgment creditor of a shareholder, any of whom may make extracts therefrom.

(2) Any director, officer or employee of a company including any person acting as agent for the purpose of recording transfers of the company's shares, who refuses or fails to permit the exercise of the right of inspection and making extracts conferred by subsection (1) is liable to a penalty of two hundred dollars. 1934, c. 33, s. 105.

110. (1) Every company shall cause minutes of all proceedings at meetings of the shareholders and of the directors and of any executive committee to be entered in books kept for that purpose.

(2) Any such minutes if purporting to be signed by the chairman of the meeting at which the proceedings were had, or by the chairman of the next succeeding meeting shall be evidence of the proceedings.

(3) Where minutes, in accordance with the provisions of this section, have been made of the proceedings of any meeting of the shareholders or of the directors or executive committee, then, until the contrary is proved, the meeting shall be deemed to have been duly called and held and all proceedings had thereat to have been duly had and all appointments of directors, managers or other officers shall be deemed to have been duly made. 1934, c. 33, s. 106.

111. Every company that neglects to keep any book or books required by this Part to be kept by the company, is guilty of an offence and liable on summary conviction to a penalty not exceeding twenty dollars for each day that such neglect continues. 1934, c. 33, s. 107.

INSPECTION.

112. (1) The Secretary of State may appoint one or more competent inspectors to investigate the affairs of a company and to report thereon in such manner as he may direct, on the application of shareholders holding such proportion of the issued shares of the company as in the opinion of the Secretary of State warrants the application.

(2) The application shall be supported by such evidence as the Secretary of State may require for the purpose of showing that the applicants have good reason for, and are not
not actuated by malicious motives in requiring, the investigation; and the Secretary of State may, before appointing an inspector, require the applicants to give security for payment of the costs of the inquiry.

(3) It shall be the duty of all officers and agents of the company to produce to the inspectors all books and documents in their custody or power.

(4) An inspector may examine on oath the officers and agents of the company in relation to its business, and may administer an oath accordingly.

(5) Where any officer or agent refuses to produce any book or document that under this section it is his duty to produce, or to answer any question relating to the affairs of the company, he is liable on summary conviction to a fine not exceeding twenty dollars in respect of each offence.

(6) On the conclusion of the investigation the inspectors shall report their opinion to the Secretary of State, and a copy of the report shall be forwarded by the Secretary of State to the company and a further copy shall, at the request of the applicants for the investigation, be delivered to them.

(7) The report shall be written or printed, as may be directed.

(8) All expenses of and incidental to the investigation shall be defrayed by the applicants, unless the Secretary of State directs the same to be paid by the company, which the Secretary of State is hereby authorized to do. 1934, c. 33, s. 108.

113. (1) A company may by resolution of its shareholders at any annual or special general meeting called for that purpose appoint inspectors to investigate its affairs.

(2) Inspectors so appointed have the same powers and duties as inspectors appointed by the Secretary of State, except that, instead of reporting to the Secretary of State, they shall report in such manner and to such persons as the shareholders by resolution may direct.

(3) Officers and agents of the company shall incur the like penalties in case of refusal to produce any book or document required to be produced to inspectors so appointed, or to answer any question, as they would have incurred if the inspectors had been appointed by the Secretary of State. 1934, c. 33, s. 109.

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114. A copy of the report of any inspectors appointed under this Act, authenticated by the seal of the company whose affairs they have investigated or by the seal of the Secretary of State, is admissible in any legal proceeding as evidence of the opinion of the inspectors in relation to any matter contained in the report. 1934, c. 33, s. 110.

ACCOUNTS AND AUDIT.

115. (1) Every company shall cause to be kept proper books of account with respect to

(a) all sums of money received and expended by the company and the matters in respect of which the receipt and expenditure takes place;
(b) all sales and purchases by the company;
(c) the assets and liabilities of the company;
(d) all other transactions affecting the financial position of the company.

(2) The books of account shall be kept at the head office of the company or at such other place in Canada as the directors think fit, and shall at all times be open to inspection by the directors.

(3) In case the operating accounts of the company are kept outside Canada, there shall be kept at the head office of the company such comprehensive records as shall enable the directors to ascertain with reasonable accuracy the financial position of the company at the end of each three months' period. 1934, c. 33, s. 111.

116. (1) At each annual meeting the directors shall lay before the company

(a) a balance sheet made up to a date not more than four months before such annual meeting, but a company that carries on its undertaking out of Canada may by its by-laws extend this period to not more than six months;
(b) a general statement of income and expenditure for the financial period ending upon the date of the balance sheet;
(c) a statement of surplus showing separate accounts for capital surplus, distributable surplus and earned surplus respectively, the amounts of such surpluses respectively at the beginning of the financial period, adjustments affecting previous financial periods, net profit or loss as shown by the statement of income and expenditure, dividends paid or declared on each class of shares stating the account against which the same are

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are charged, any other appropriations, changes in and
balance remaining of capital surplus, distributable
surplus and earned surplus respectively;
(d) the report of the auditor or auditors; and
(e) such further information respecting the financial
position of the company as the letters patent, sup-
plementary letters patent or by-laws of the company
require.

(2) Every balance sheet shall be drawn up so as to dis-
tinguish severally at least the following classes of assets and
liabilities, namely:
(a) cash;
(b) debts owing to the company from its directors,
officers or shareholders respectively;
(c) other debts owing to the company including accounts
and bills receivable in such form as to distinguish
between current and non-current accounts in all cases
in which the estimated loss is not provided for;
(d) inventory, if any, stating the basis of valuation
adopted and the manner in which such value has been
determined in respect of various sub-divisions of such
inventory;
(e) investments and securities, if any, stating their
nature and showing the market value of marketable
securities and, separately, the book value of other
securities;
(f) expenditure made on account of future business,
if any;
(g) lands, buildings and plant, stating the basis of valu-
ation, whether cost or otherwise, and, if valued on the
basis of appraisal, the date of appraisal, the name of
the appraiser, and, if the surplus of the company has
been increased as a result thereof, the amount by
which the value of such assets has been written up
within a period of three years prior to the date of such
balance sheet;
(h) the aggregate amount of any outstanding loans under
paragraph (d) of subsection (2) of section 15;
(i) debts owing by the company;
(j) liability for taxes imposed by any taxing authority
in Canada including amounts owing in respect of such
taxes due and payable and amount or estimated amount
of the liability for such taxes in respect of the fiscal
period covered by the statement of income and expendi-
ture;

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(k) the amount of shares of each class issued and outstanding and the amount paid thereon, showing the amount thereof issued since the date of the last balance sheet for services rendered, for commissions or for assets acquired since the date of the last balance sheet and if any redeemable preferred shares have been issued a sufficient description of such shares to indicate that they are liable to be redeemed;

(l) indirect and contingent liabilities;

(m) the amount or amounts of existing reserves for depreciation, obsolescence and depletion;

(n) the total amount received upon the issue of shares in the capital stock which is attributable to capital;

(o) the total amount received upon the issue of shares in the capital stock set aside as distributable surplus, in accordance with the provisions of subsection (10) of section 12 or otherwise, or any unappropriated balance thereof; and

(p) the total amount of money provided under paragraph (c) of subsection (2) of section 15.

Further details to be stated.

(3) There shall be stated under separate headings in the balance sheet of the company, so far as they are not written off

(a) the preliminary expenses of the company incurred after the 1st day of October, 1934, or within a period of three years prior to that date;

(b) any expenses incurred in connection with any issue of share capital or debentures; and

(c) if it is shown as a separate item in or is otherwise ascertainable from the books of the company, or from any contract for the sale or purchase of any property, the amount of the goodwill, franchises, patents, copyrights, trade marks, leases, contracts and licences as so shown or ascertained and the amount, if any, by which the value of any of such assets has been written up within a period of three years prior to the date of such balance sheet.

(4) Where any liability of the company is secured otherwise than by operation of law on any assets of the company the balance sheet shall include a statement that that liability is so secured, but it is not necessary to specify in the balance sheet the assets on which the liability is secured.

(5) Where any of the assets of a company consist of shares in, or amounts owing, whether on account of a loan or otherwise, from a subsidiary company or subsidiary companies, the aggregate amount of those assets, distinguishing shares 1952 and

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and indebtedness, shall be set out in the balance sheet of the
first mentioned company separately from all its other assets,
and where a company is indebted, whether on account of
loan or otherwise, to a subsidiary company or subsidiary
companies, the aggregate amount of that indebtedness
shall be set out in the balance sheet of that company sepa-
ately from all its other liabilities, but this subsection does
not apply to a balance sheet in which the assets and lia-
tilities of such subsidiary company or subsidiary companies
are consolidated with the assets and liabilities of the first
mentioned company. 1934, c. 33, s. 112; 1935, c. 55, s. 17.

117. (1) In the case of a company, not being a private
company, the statement of income and expenditure to
to be submitted at the annual meeting shall, subject to the
provisions of this section, show as a separate item the
total of the amount paid to the directors as remunera-
tion for their services as such directors, inclusive of all fees,
percentages, or other emoluments, paid to or receivable
by them by or from the company or by or from any sub-
sidiary company, exclusive of the amounts paid to a
managing director, if any, or any other director who holds
any salaried employment or office in the company and who
devotes substantially the whole of his time to the business
of the company or its subsidiaries.

(2) The said statement of income and expenditure shall
also show separately the total of the amount paid as
salaries, bonuses, fees or other remuneration to the counsel,
solicitors, or other legal advisers of the company, and also
to the executive officers of the company including the man-
aging director, if any, of the company, and any other
director who holds any salaried employment or office of
the company and who devotes substantially the whole of
his time to the business of the company or its subsidiaries.

(3) The said statement of income and expenditure shall
show separately net operating profit before depreciation,
obsolescence and depletion and income taxes; income from
investments; non-recurring profits and losses including
profits and losses of a special nature; amounts written off
for depreciation, obsolescence and depletion; amount, if
any, written off for goodwill or amortization of any asset;
interest on funded or other indebtedness not maturing
within one year; reserve for income taxes imposed by any
taxing authority in Canada; balance showing net profit
or loss for the financial period, but where depreciation,
obsolescence and depletion are charged against manu-
facturing or operating costs by the company in its accounts,
net operating profit may be shown after depreciation, obsolescence and depletion, if the amount charged in respect of those items for the financial period is shown as a footnote to the statement of income and expenditure.

1934, c. 33, s. 113; 1935, c. 55, s. 18.

118. (1) Any company (in this section referred to as "the holding company") may include in the balance sheet, statement of income and expenditure and statement of surplus to be submitted at any annual meeting the assets and liabilities and income and expenditure of any one or more of its subsidiaries making due provision for minority interests, if any, and indicating in such balance sheet and statement of income and expenditure and statement of surplus that the same are presented in consolidated form.

(2) Where the assets and liabilities and income and expenditure of any one or more subsidiaries of the holding company are not so included in the balance sheet and statement of income and expenditure and statement of surplus of the holding company, there shall be annexed to the balance sheet of the holding company a statement signed by the auditors of the holding company stating how the profits and losses of such subsidiary or, if more than one, the aggregate profits and losses of such subsidiaries, have, so far as they concern the holding company, been dealt with in, or for the purposes of, the accounts of the holding company, and in particular how, and to what extent,

(a) provision has been made for the losses of a subsidiary, either in the accounts of the subsidiary, or of the holding company, or of both, and

(b) losses of a subsidiary have been taken into account by the directors of the holding company in arriving at the profits and losses of the holding company as disclosed in its accounts,

but it is not necessary to specify in any such statement the actual amount of the profits or losses of any subsidiary, or the actual amount of any part of any such profits or losses which has been dealt with in any particular manner.

(3) Where the losses of the subsidiary or, if more than one, the combined aggregate of losses less profits of all subsidiaries, dealt with in the statement that is to be annexed as aforesaid to the balance sheet of the holding company, have not, in the opinion of the auditors of the holding company, been fully provided for in the statement of income and expenditure or in the statement of surplus of the holding company, the auditors shall state the additional

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tional amount that in their opinion is necessary to make full provision therefor and if the amounts treated as income received or receivable from subsidiaries for the purposes of the income and expenditure account of the holding company, in the opinion of the auditors, exceed the profits of the subsidiary or, if more than one, the combined aggregate of profits less losses of all subsidiaries that are dealt with in the statement that is to be annexed to the balance sheet of the holding company, the auditors shall state their opinion as to the amount of such excess.

(4) Where, in the case of a subsidiary, the auditors' report on the balance sheet of the subsidiary does not state without qualification that the auditors have obtained all the information and explanations they have required and that the balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the subsidiary's affairs according to the best of their information and the explanations given to them and as shown by the books of the subsidiary, the statement that is to be annexed as aforesaid to the balance sheet of the holding company shall contain particulars of the manner in which the report is qualified.

(5) For the purposes of this section, the profits or losses of a subsidiary mean the profits or losses shown in any accounts of the subsidiary made up to a date within the period to which the accounts of the holding company relate, or, if there are no such accounts of the subsidiary available at the time when the accounts of the holding company are made up, the profits or losses shown in the last previous accounts of the subsidiary that became available within that period.

(6) Where for any reason the directors of the holding company are unable to obtain such information as is necessary for the preparation of the statement aforesaid, the directors who sign the balance sheet shall so report in writing and their report shall be annexed to the balance sheet in lieu of the statement. 1934, c. 33, s. 114.

119. Where the assets of a company (in this section referred to as "the holding company") consist in whole or in part of shares of another company, whether held directly or indirectly, whether that other company is a company within the meaning of this Part or not, and more than fifty per cent of the issued share capital, if same is all of one class, or if same is more than one class, more than fifty per cent of the issued common or ordinary share capital of that other company for the time being carrying the right to elect at least a majority of the board of directors of that other company is held (otherwise than by way of security)
120. (1) The balance sheet shall be signed on behalf of the board by two of the directors of the company, and the auditors’ report shall be attached to the balance sheet, or there shall be inserted at the foot of the balance sheet a reference to the report, and the report shall be read before the company in general meeting, and shall be open to inspection by any shareholder.

(2) Where any copy of a balance sheet that has not been signed as required by this section is issued, circulated or published, or if any copy of a balance sheet is issued, circulated or published without either having a copy of the auditors’ report attached thereto or containing such reference to that report as is required by this section, the company, and every director, manager, secretary, or other officer of the company who is knowingly a party to the default, are liable on summary conviction to a fine not exceeding two hundred dollars. 1934, c. 33, s. 116.

121. (1) In the case of a company, not being a private company, (a) a copy of every balance sheet and statement of income and expenditure and statement of surplus and of the statement referred to in section 118, where such section applies, that is to be laid before the company at the annual meeting, together with a copy of the auditors’ report, shall, not less than fourteen days before the date of the meeting, be mailed in a prepaid wrapper or letter to each and every shareholder of record at his address as recorded in the books of the company; and thereafter, in due course, a copy of each of the documents mentioned in this subsection shall also be mailed to the Secretary of State, together with proof of due compliance with the foregoing provisions of this paragraph, in such form as may be satisfactory to the Secretary of State;

(b) any holder of debentures of the company is entitled to be furnished by the company on demand without charge with a copy of such balance sheet and the statements aforesaid that have been laid before the company at the last annual meeting preceding such demand.

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(2) If default is made in complying with paragraph (a) of subsection (1) the company and every officer of the company who is knowingly a party to the default, are liable on summary conviction to a fine not exceeding one hundred dollars and if, where any person makes a demand for a document with which he is by virtue of paragraph (b) of subsection (1) entitled to be furnished, default is made in complying with the demand within seven days after the making thereof, the company and every director, manager, secretary, or other officer of the company who is knowingly a party to the default, are liable on summary conviction to a fine not exceeding twenty dollars for every day during which the default continues, unless it is proved that that person has already made a demand for and been furnished with a copy of the document.

(3) In the case of a private company, any shareholder is entitled to be furnished within seven days after he has made a request in that behalf to the company, with a copy of the balance sheet and auditors' report at a charge not exceeding ten cents for every hundred words, and, if default is made in furnishing such a copy to any shareholder who demands it and tenders to the company the amount of the proper charge therefor, the company and every officer thereof who is in default are liable on summary conviction to a fine not exceeding twenty dollars for every day during which the default continues. 1934, c. 33, s. 117; 1935, c. 55, s. 19.

122. (1) The company shall at each annual meeting of the shareholders appoint an auditor or auditors to hold office until the next annual meeting.

(2) Where an appointment of auditors is not made at an annual meeting, the Secretary of State may, on the application of any shareholder of the company, appoint an auditor of the company for the current year, and fix the remuneration to be paid to him by the company for his services.

(3) A person, other than a retiring auditor, is not capable of being appointed auditor at an annual meeting unless notice in writing of an intention to nominate that person to the office of auditor has been given by a shareholder of the company not less than fourteen days before the annual meeting; and the company shall send a copy of any such notice to the retiring auditor, and shall give notice thereof to the shareholders, either by advertisement or in any other mode provided by the by-laws of the company not less than seven days before the annual meeting.

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(4) Where, after notice of the intention to nominate an auditor has been so given, an annual meeting is called for a date fourteen days or less after the notice has been given, the notice, though not given within the time required by this section, shall be deemed to have been properly given for the purposes thereof, and the notice to be sent or given by the company may, instead of being sent or given within the time required by this section, be sent or given at the same time as the notice of the annual meeting.

(5) The first auditors of the company may be appointed by the directors before the first annual meeting, and if so appointed shall hold office until the first annual meeting, unless previously removed by a resolution of the shareholders at a special general meeting, in which case the shareholders at that meeting may appoint auditors.

(6) The directors may fill any casual vacancy in the office of auditor, but while any such vacancy continues the surviving or continuing auditor or auditors, if any, may act.

(7) The remuneration of the auditors of a company shall be fixed by the shareholders at the annual meeting or by the directors pursuant to authorization given by the shareholders at the annual meeting, except that the remuneration of any auditors appointed before the first annual meeting, or to fill any casual vacancy, may be fixed by the directors. 1934, c. 33, s. 118.

123. None of the following persons are qualified for appointment as auditor of any company, except a private company:

(a) a director or officer of the company;
(b) a person who is a partner of or in the employment of any director or officer of the company. 1934, c. 33, s. 119.

124. (1) The auditors shall make a report to the shareholders on the accounts examined by them and on every balance sheet laid before the company at any annual meeting during their tenure of office, and the report shall state

(a) whether or not they have obtained all the information and explanations they have required, and
(b) whether, in their opinion, the balance sheet referred to in the report is properly drawn up so as to exhibit a true and correct view of the state of the company's affairs according to the best of their information and the explanations given to them, and as shown by the books of the company.

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(2) Every auditor of a company shall have a right of access at all times to all records, documents, books, accounts and vouchers of the company, and is entitled to require from the directors and officers of the company such information and explanation as may be necessary for the performance of the duties of auditor.

(3) The auditors of a company are entitled to attend any meeting of shareholders of the company at which any accounts that have been examined or reported on by them are to be laid before the shareholders for the purpose of making any statement or explanation they desire with respect to the accounts. 1934, c. 33, s. 120.

RETURNS.

125. (1) Every company shall, on or before the 1st day of June in every year, make a summary as of the 31st day of March preceding, specifying the following particulars:

(a) the corporate name of the company;
(b) the manner in which the company is incorporated and the date of incorporation;
(c) the address of the head office of the company, giving the street and number thereof when possible;
(d) the date upon which the last annual meeting of shareholders of the company was held;
(e) the amount of the share capital of the company, and the number of shares of each class into which it is divided;
(f) the number of shares issued up to the date of the return;
(g) the amount called up on each share;
(h) the total amount paid on shares otherwise than in cash, since the last annual return, showing severally the amounts paid for services, commissions or assets acquired;
(i) the total amount of calls unpaid;
(j) the total amount of the sums, if any, paid by way of commission in respect of any shares, bonds or debentures, or allowed by way of discount in respect of any bonds or debentures;
(k) the total number of shares forfeited, and the amount paid thereon at the time of forfeiture;
(l) the total amount of shares issued as preferred shares and the rate of dividend thereon, and whether cumulative;
(m) the total amount paid on such subscribed shares;
(n) the total amount of debentures authorized and the rate of interest thereon;

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(o) the total amount of debentures issued;
(p) the total amount paid on debentures showing sever-
    ally the amounts of discount thereon and the amounts
    issued for services and assets acquired since the last
    annual return;
(q) the total amount of share warrants issued; and
(r) the names and addresses of the persons who at the
    date of the return are the directors of the company.

(2) The said summary shall be completed and filed in
duplicate in the Department of the Secretary of State on
or before the 1st day of June aforesaid; each of the said
duplicates shall be signed by the president or a vice-presi-
dent, and by the secretary or treasurer of the company or
by any one of the foregoing and a director, and shall be
duly verified by their affidavits.

(3) The said affidavits shall also verify that the copies
of the said summary are duplicates.

(4) Where a company makes default in complying with
any requirement of this section, it is liable to a fine not
exceeding twenty dollars for every day during which the
default continues, and every director and officer of the
company who knowingly and willfully authorizes or permits
the default is liable to the like penalty, and such fines
may be recoverable on summary conviction.

(5) The Secretary of State, or an official of the Depart-
ment of the Secretary of State designated for that purpose,
shall endorse upon one duplicate of the above summary
the date of the receipt thereof at the Department of the
Secretary of State, and shall return the said duplicate sum-
mary to the company and the same shall be retained at the
head office of the company available for perusal of, and for
the purpose of making copies thereof or extracts therefrom
by, any shareholder or creditor of the company.

(6) The duplicate of the said summary endorsed as afore-
said shall be prima facie evidence that the said summary was
filed in the Department of the Secretary of State pursuant
to the provisions of this section on any prosecution under
this section, and the signature of an official of the Depart-
ment of the Secretary of State to the endorsement of the
said duplicate shall be deemed prima facie evidence that the
said official has been designated to affix his signature thereto.

(7) A certificate under the hand and seal of office of the
Secretary of State that the aforesaid summary in duplicate
was not filed in the Department of the Secretary of State
by a company pursuant to the provisions of this section
shall be prima facie evidence on a prosecution under this
section that such summary was not filed in the Depart-
ment of the Secretary of State.

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(8) Companies organized after the 31st day of March in any year are not subject to the provisions of this section until the 31st day of March of the following year.

(9) The name of a company that, for three consecutive years, has omitted to file in the Department of the Secretary of State the said annual summary may be given in whole or in part to a new company unless the defaulting company, on notice by the Secretary of State, by registered letter addressed to the company or its president as shown by its last return, proves to the satisfaction of the Secretary of State that it is still a subsisting company.

(10) Where at the end of one month from the date of such notice the Secretary of State has not received from the company or its president response to such notice, the company may be deemed not to be a subsisting corporation, and no longer entitled to the sole use of its corporate name.

(11) When no annual summary has been filed by a company for three years immediately following its incorporation its name may be given to another company without notice, and such company shall be deemed not to be subsisting. 1934, c. 33, s. 121.

ARRANGEMENTS AND COMPROMISES.

126. (1) Where a compromise or arrangement is proposed between a company and its shareholders or any class of them affecting the rights of shareholders or any class of them, under the company’s letters patent or supplementary letters patent or by-laws, the chief justice or acting chief justice of the court, or a judge of the said court designated by either of them, of the province in which the head office of the company is situate may, on application in a summary way of the company or of any shareholder, order a meeting of the shareholders of the company or of any class of shareholders, as the case may be, to be summoned in such manner as the said judge directs.

(2) Where the shareholders or class of shareholders, as the case may be, present in person or by proxy at the meeting, by three-fourths of the shares of each class represented and voted agree to the compromise or arrangement either as proposed or as altered or modified at such meeting, called for the purpose, such compromise or arrangement may be sanctioned by the said judge, and if so sanctioned such compromise or arrangement and any reduction or increase of share capital and any provisions for the allotment or disposition thereof by sale or otherwise as therein set forth, may be considered binding on shareholders. 1961 R.S., 1952.
may be confirmed by supplementary letters patent, which shall be binding on the company, and the shareholders or class of shareholders, as the case may be.

(3) Where at a meeting called as hereinafter provided dissentient votes are cast by shareholders of one or more classes affected, and where, notwithstanding such dissentient votes, the compromise or arrangement is agreed to by the shareholders or each class of shareholders represented as aforesaid, it shall be necessary, unless the said judge in his discretion otherwise orders, that the company notify each dissentient shareholder in such manner as may be prescribed by the said judge of the time and place when application will be made to the judge for the sanction of the compromise or arrangement.

(4) The expression "arrangement" as used in this section and section 127 shall be construed as extending to any reorganization of the share capital of the company including without limiting the foregoing the consolidation of shares of different classes, the division of shares into shares of different classes, the conversion of shares into shares of another class or classes and the modification of the provisions attaching to shares of any class or classes and as including an amalgamation or reconstruction as hereinafter defined; the expression "amalgamation or reconstruction" means an arrangement pursuant to which a company (in this subsection called "the transferor company") transfers or sells or proposes to transfer or sell to any other company (in this subsection called "the transferee company"), the whole or a substantial part of the business and assets of the transferor company for a consideration consisting in whole or in part of shares, debentures or other securities of the transferee company and, either, any part of such consideration is proposed to be distributed among shareholders of the transferor company of any class, or, the transferor company proposes to cease carrying on the business or part of its business so sold or transferred or proposed to be sold and transferred. 1934, c. 33, s. 122.

127. (1) Where a compromise or arrangement is proposed between a company which is subject to any pending proceedings under the Winding-up Act or the Companies' Creditors Arrangement Act, and its creditors or any class of them or its shareholders or any class of them, affecting or cancelling conditionally or otherwise, the rights of shareholders or any class of them under the company's letters patent or supplementary letters patent, or by-laws, the court having jurisdiction in such pending proceedings as aforesaid may
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may on application in a summary way of the company or any shareholder or liquidator, order a meeting of the shareholders or class of shareholders to be summoned in such manner as the court directs.

(2) Where the shareholders or class of shareholders, as the case may be, present in person or by proxy at the meeting by three-fourths of the shares of each class represented and voted agree to the compromise or arrangement, either as proposed or as altered or modified at such meeting, and the requisite majority of the creditors or class of creditors under any relative provisions of the Winding-up Act or the Companies' Creditors Arrangement Act, also agree to such compromise or arrangement, the court having jurisdiction in such pending proceedings as aforesaid may sanction such compromise or arrangement, and if so sanctioned by the court, a certified copy of such compromise or arrangement as so sanctioned and of the order or judgment of the court sanctioning the same shall be deposited in the office of the Secretary of State, and such compromise or arrangement and any reduction or cancellation of share capital and any increase or creation of new share capital and any provisions for the allotment or disposition thereof by sale or otherwise as therein set forth, may be confirmed by supplementary letters patent, which shall be binding upon the company and upon all the creditors or class of creditors and shareholders or class of shareholders, and on any liquidator or contributories concerned.

(3) Where a compromise or arrangement proposed between a company that is subject to any pending proceedings under the Bankruptcy Act, and its creditors or any class of them or its shareholders or any class of them, affecting or cancelling conditionally or otherwise the rights of shareholders or any class of them under the company's letters patent or supplementary letters patent or by-laws, has been approved by the court having jurisdiction in such pending proceedings under the Bankruptcy Act, a certified copy of such compromise or arrangement as so approved and of the order or judgment of the court approving the same shall be deposited in the office of the Secretary of State, and such compromise or arrangement and any reduction or cancellation of share capital and any increase or creation of new share capital and any provisions for the allotment or disposition thereof by sale or otherwise as therein set forth may be confirmed by supplementary letters patent, which shall be binding upon the company.
and upon all the creditors or class of creditors and shareholders or class of shareholders and on any custodian or trustee concerned. 1934, c. 33, s. 123.

128. (1) Where any contract involving the transfer of shares or any class of shares in a company (in this section referred to as "the transferor company") to any other company (in this section referred to as "the transferee company") has, within four months after the making of the offer in that behalf by the transferee company, been approved by the holders of not less than nine-tenths of the shares affected, or not less than nine-tenths of each class of shares affected, if more than one class of shares is affected, the transferee company may, at any time within two months after the expiration of the said four months, give notice, in such manner as may be prescribed by the court in the province in which the head office of the transferor company is situate, to any dissenting shareholder that it desires to acquire his shares, and where such notice is given the transferee company is, unless on an application made by the dissenting shareholder within one month from the date on which the notice was given the court thinks fit to order otherwise, entitled and bound to acquire those shares on the terms on which, under the contract, the shares of the approving shareholders are to be transferred to the transferee company.

(2) Where a notice has been so given and the court has not ordered to the contrary, the transferee company shall, on the expiration of one month from the date on which the notice was given, or, if an application to the court by the dissenting shareholder is then pending, after the application has been disposed of, transmit a copy of the notice to the transferor company and pay or transfer to the transferor company the amount or other consideration representing the price payable by the transferee company for the shares that by virtue of this section it is entitled to acquire, and the transferor company shall thereupon register the transferee company as the holder of those shares.

(3) Any sums so received by the transferor company shall be paid into a separate bank account in a chartered bank in Canada and such sums and any other consideration so received shall be held by the transferor company in trust for the several persons entitled to the shares in respect of which the said sums or other consideration were respectively received.

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(4) In this section
Definitions.

(a) “contract” includes an offer of exchange and any
plan or arrangement, whether contained in or evidenced
by one or more documents, whereby or pursuant to
which the transferee company has become or may
become entitled or bound absolutely or conditionally
to acquire all the shares in the transferor company of
any one or more classes of shareholders who accept
or have accepted the offer or who assent to or have
assented to the plan or arrangement; and

(b) “dissenting shareholder” includes a shareholder who
has not accepted the offer or assented to the plan or
arrangement and any shareholder who has failed or
refused to transfer his shares to the transferee company
in accordance with the contract. 1934, c. 33, s. 124.

EVIDENCE.

129. (1) All books required by this Part to be kept by
the company shall in any action, suit or proceeding against
the company or against any shareholder be prima facie
evidence of all facts purporting to be thereby stated.

(2) Nothing in this section limits the meaning or effect
of section 110. 1934, c. 33, s. 125.

130. Proof that any letter properly addressed contain-
ing any notice or other document permitted by this Part to
be served by post was properly addressed and was put into
a post office with postage prepaid, and of the time when
it was so put in, and of the time requisite for its delivery
in the ordinary course of post, shall be sufficient evidence
of the fact and time of service. 1934, c. 33, s. 126.

131. A copy of any by-law of the company under its
seal and purporting to be signed by any officer of the
company shall be received as against any shareholder of
the company as prima facie evidence of such by-law in
all courts in Canada. 1934, c. 33, s. 127.

132. In any action or other legal proceeding, the notice
in the Canada Gazette of the issue of letters patent or sup-
plementary letters patent under this Part shall be prima
facie proof of all things therein contained, and on produc-
tion of such letters patent or supplementary letters patent
or of any exemplification or copy thereof certified by the
Registrar General of Canada, the fact of such notice and
publication shall be presumed. 1934, c. 33, s. 128.

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133. Except in any proceeding by *scire facias* or otherwise for the purpose of rescinding or annulling letters patent or supplementary letters patent issued under this Part, such letters patent or supplementary letters patent, or any exemplification or copy thereof certified by the Registrar General of Canada, shall be conclusive proof of every matter and thing therein set forth. 1934, c. 33, s. 129.

134. Proof of any matter that is necessary to be made under this Part may be made by oath or affirmation or by statutory declaration before any justice of the peace, or any commissioner for taking affidavits, to be used in any of the courts in any of the provinces of Canada, or any notary public, each of whom is hereby authorized and empowered to administer oaths and receive affidavits and declarations for that purpose. 1934, c. 33, s. 130.

135. Any summons, notice, order, document or proceeding requiring authentication by the company may be signed by any director, manager or other authorized officer of the company, and need not be under the seal of the company. 1934, c. 33, s. 131.

136. In the absence of any other provision in this Part or in the by-laws notices to be served by the company upon its shareholders may be served either personally or by sending them through the post, in registered letters, addressed to the shareholders at their places of abode as they appear on the books of the company. 1934, c. 33, s. 132.

137. A notice or other document served by post by the company on a shareholder shall be deemed to be served at the time when the registered letter containing it would be delivered in the ordinary course of post. 1934, c. 33, s. 133.

138. Any description of action may be prosecuted and maintained between the company and any shareholder thereof. 1934, c. 33, s. 134.

139. In any action or other legal proceeding, it shall not be requisite to set forth the mode of incorporation of the company, otherwise than by mention of it under its corporate name as incorporated by virtue of letters patent, or of letters patent and supplementary letters patent, as the case may be. 1934, c. 33, s. 135.

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OFFENCES AND PENALTIES.

140. Every one who, being a director, manager or officer of a company, or acting on its behalf, commits any act contrary to the provisions of this Part, or fails or neglects to comply with any such provision, is, if no penalty for such act, failure or neglect is expressly provided by this Part, liable, on summary conviction, to a penalty of not more than one thousand dollars, or to imprisonment for not more than one year, or to both such penalty and imprisonment, but no proceedings shall be taken under this section without the consent in writing of the Secretary of State. 1934, c. 33, s. 136.

FEES AND REGULATIONS.

141. (1) The Governor in Council may establish, alter and regulate the tariff of fees to be paid on application for any letters patent or supplementary letters patent under this Part, on filing any document, on any certificate issued under this Act, on making any return under this Act and on the making of any search of the files of the Department of the Secretary of State respecting a company.

(2) The amount of any fee may be varied according to the nature of the company, the amount of the capital stock marked of the company, or other particulars, as the Governor in Council deem fit.

(3) No steps shall be taken in the Department of the Secretary of State towards the issue of any letters patent or supplementary letters patent under this Part, until after all fees therefor are duly paid. 1934, c. 33, s. 137.

142. The Governor in Council may from time to time, prescribe forms and make, vary or repeal regulations for carrying out the purposes of this Part. 1934, c. 33, s. 138; 1950, c. 50, s. 10.

PART II.

CORPORATIONS WITHOUT SHARE CAPITAL.

143. This Part applies to all corporations incorporated under it and to all corporations incorporated under section 7A of the Companies Act Amending Act, 1917, or to which supplementary letters patent have been issued under subsection (5) of that section and all corporations incorporated under section 8 of the Companies Act, chapter 1244 1967 27 R.S., 1952.
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27 of the Revised Statutes of Canada, 1927, or to which supplementary letters patent have been issued under subsection (5) of said section of said Act. 1934, c. 33, s. 139.

144. (1) The Secretary of State may by letters patent under his seal of office grant a charter to any number of persons, not less than three, who apply therefor, constituting such persons and others, who have become subscribers to the memorandum of agreement hereinafter mentioned, and who thereafter become members of the corporation thereby created, a body corporate and politic, without share capital, for the purpose of carrying on in more than one province of Canada, without pecuniary gain to its members, objects of a national, patriotic, religious, philanthropic, charitable, scientific, artistic, social, professional or sporting character, or the like.

(2) Nothing in this Part shall be construed to authorize the corporation to issue any note payable to the bearer thereof or any promissory note intended to be circulated as money or as the note of a bank, or to engage in the business of banking or insurance. 1934, c. 33, s. 140.

145. (1) The applicants for such letters patent, who must be of the full age of twenty-one years, shall file in the Department of the Secretary of State, an application in accordance as nearly as may be with Form 3 in the Schedule, setting forth the following particulars:

(a) the proposed name of the corporation;
(b) the purposes for which its incorporation is sought;
(c) the place within Canada where the head office of the corporation is to be situate;
(d) the names in full and the address and calling of each of the applicants; and
(e) the names of the applicants, not less than three, who are to be the first directors of the corporation.

(2) The application shall be accompanied by a memorandum of agreement in duplicate in accordance as nearly as may be with Form 4 in the Schedule, signed and sealed by the applicants, setting forth the by-laws of the proposed corporation, and more particularly setting forth by-laws upon the following matters:

(a) conditions of membership, including societies or companies becoming members of the corporation;
(b) mode of holding meetings, provision for quorum, rights of voting and of enacting by-laws;

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(c) mode of repealing or amending by-laws with special provision that the repeal or amendment of by-laws not embodied in the letters patent shall not be enforced or acted upon until the approval of the Secretary of State has been obtained;  
(d) appointment and removal of directors, trustees, committees and officers, and their respective powers and remuneration;  
(e) audit of accounts and appointment of auditors;  
(f) whether or how members may withdraw from the corporation; and  
(g) custody of the corporate seal and certifying of documents issued by the corporation.  

(3) The applicants may ask to have embodied in the letters patent any provision which could under this Part be contained in any by-law of the corporation. 1934, c. 33, s. 141.

146. Any existing corporation without share capital created by or under any Act of the Parliament of Canada, for any of the purposes or objects set forth in section 144, may apply for the issue of letters patent creating it a corporation under this Part, and upon the issue of such letters patent the provisions of this Part and those provisions of Part I, enumerated in section 147, apply to the corporation created thereby. 1934, c. 33, s. 142.

147. (1) The following provisions of Part I apply to corporations to which this Part applies, namely, sections 3, 4, 6, 8, 9, 10, 11, 13, 14 except paragraph (t) of subsection (1), subsections (1), (3), (4) and (5) of section 17, sections 18, 19, 20, 21, 24, 25, 26, 27, 28, 29, 30, 40, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 91, 96, 97, 100, 104, paragraphs (a) to (d) of subsection (1) of section 107, sections 110, 111, 113, 114, 115, 123, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141 and 142.  

(2) The Secretary of State may appoint one or more competent inspectors to investigate the affairs of the corporation and to report thereon as he may direct upon the application of such proportion of the members as in the opinion of the Secretary of State warrants the application and thereupon subsections (2) to (8) of section 112 of Part I apply.  

(3) Section 125 of Part I is applicable mutatis mutandis to corporations to which this Part applies with respect to a summary setting out the particulars referred to in 1969 R.S., 1952.
in paragraphs (a), (b), (c), (d), (n), (o), (p) and (r) of subsection (1) of that section and to directors, managers, trustees and other officers of such corporations.

(4) In construing the sections of Part I made applicable to corporations under this Part,
(a) “the company” or “a company” means a corporation to which this Part applies; and
(b) “shareholder” means a member of such corporation.

1934, c. 33, s. 143.

PART III.

COMPANIES CLAUSES.

Interpretation.

Definitions. 148. In this Part, and in any Act incorporating a company to which this Part applies and with which this Part is incorporated as hereinafter provided, and also in all Acts amending such Act,

(a) “the company” or “a company” means a company incorporated under the Special Act;
(b) “real property” or “land” includes messuages, lands, tenements and hereditaments of any tenure, and all immovable property of any kind;
(c) “shareholder” means every subscriber for or holder of a share in the capital stock in the company, and includes the personal representatives of the shareholder;
(d) “Special Act” means any Act incorporating a company to which this Part applies, and with which this Part is so incorporated, and includes all Acts amending such Act; and
(e) “the undertaking” means the whole of the works and business of whatsoever kind, that the company is authorized to undertake and carry on. 1934, c. 33, s. 144.

Application.

Application of Part I. 149. (1) Sections 66 to 82, sections 112 to 125, and section 100 of Part I apply to companies to which this Part applies, except those loan companies and trust companies to which this Part continues to apply.
(2) This Part does not apply to companies for the construction or working of railways or for the business of banking and the issue of paper money, or to any penny bank, or to any insurance company.

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(3) Nothing in this Part shall be deemed to authorize the company to issue any note payable to the bearer thereof or any promissory note intended to be circulated as money or as the note of a bank or to engage in the business of banking or insurance. 1934, c. 33, s. 145.

150. (1) Except as aforesaid, this Part applies to every joint stock company incorporated subsequently to the 22nd day of June, 1869, by any Special Act of the Parliament of Canada for any of the purposes or objects to which the legislative authority of the Parliament of Canada extends; and, so far as applicable to the undertaking and not expressly varied or excepted by the Special Act, this Part is incorporated with the Special Act and forms part thereof and shall be construed therewith as forming one Act.

(2) Any of the provisions of this Part may be excepted from incorporation with the Special Act, for which purpose, it is sufficient to provide in the Special Act that the sections or subsections of this Part that it is proposed so to except, referring to them by the numbers they bear, shall not be incorporated with the Special Act, and the Special Act shall be construed accordingly. 1934, c. 33, s. 146.

General Powers.

151. (1) Every company incorporated under any Special Act shall be a body corporate under the name declared in the Special Act, and may acquire, hold, alienate and convey any real property necessary or requisite for the carrying on of the undertaking of such company, and shall be invested with all the powers, privileges and immunities necessary to carry into effect the intention and objects of this Part and of the Special Act, and which are incident to such corporation, or are expressed or included in the Interpretation Act.

(2) The powers conferred by this section shall be held to include the power to exchange with any person or company reciprocal contracts of indemnity against loss by fire or otherwise under the plan known as “inter-insurance.” 1934, c. 33, s. 147.

152. All powers given by the Special Act to the company shall be exercised, subject to the provisions and restrictions contained in this Part except such as are by the Special Act expressly excepted from incorporation therewith. 1934, c. 33, s. 148.
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Directors—their Duties and Powers.

153. The affairs of the company shall be managed by a board of not more than nine and not less than three directors. 1934, c. 33, s. 149.

154. The persons named as such, in the Special Act, shall be the first or provisional directors of the company, and shall remain in office until replaced by directors duly elected in their stead. 1934, c. 33, s. 150.

155. No person shall be elected as a director unless he is a shareholder owning shares absolutely in his own right, and not in arrear in respect of any call thereon; and the majority of the directors of the company so chosen shall, at all times, be persons resident in Canada, and subjects of Her Majesty, by birth or naturalization. 1934, c. 33, s. 151.

156. The directors of the company shall be elected by the shareholders, in general meeting of the company assembled, at such times, in such manner, and for such term, not exceeding two years, as the Special Act prescribes, and in default of the Special Act so prescribing, as the by-laws of the company prescribe. 1934, c. 33, s. 152.

157. In the absence of other provisions in that behalf, in the Special Act, or the by-laws of the company,

(a) the election of directors shall take place yearly, and all the directors then in office shall retire, but, if otherwise qualified, they shall be eligible for re-election;

(b) election of directors shall be by ballot;

(c) vacancies occurring in the board of directors may be filled for the remainder of the term, by the directors from among the qualified shareholders of the company;

(d) the directors shall, from time to time, elect from among themselves a president of the company, and shall also appoint, and may remove at pleasure, all other officers thereof. 1934, c. 33, s. 153.

158. Where at any time an election of directors is not made or does not take effect at the proper time, the company shall not be held to be thereby dissolved; but such election may take place at any general meeting of the company, duly called for that purpose, and the retiring directors shall continue in office until their successors are elected. 1934, c. 33, s. 154.

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159. The directors of the company may, in all things, administer the affairs of the company, and may make or cause to be made for the company, any description of contract which the company may, by law, enter into. 1934, c. 33, s. 155.

By-laws.

160. The directors may, from time to time, make by-laws not contrary to law or to the Special Act or to this Part, for

(a) regulating the allotment of shares, the making of calls thereon, the payment thereof, the issue and registration of certificates for shares, the forfeiture of shares for non-payment, the disposal of forfeited shares and of the proceeds thereof, and the transfer of shares;

(b) the declaration and payment of dividends;

(c) the number of the directors, their term of service, the amount of their share qualification and their remuneration, if any;

(d) the appointment, functions, duties and removal of all agents, officers and servants of the company, the security to be given by them to the company and their remuneration;

(e) the time and place for the holding of the annual meeting of the company, the calling of meetings, regular and special, of the board of directors and of the company, the quorum at meetings of the directors and of the company, the requirements as to proxies, and the procedure in all things at such meetings;

(f) the imposition and recovery of all penalties and forfeitures admitting of regulation by by-law; and

(g) the conduct, in all other particulars, of the affairs of the company. 1934, c. 33, s. 156.

161. The directors may, from time to time, repeal, amend or re-enact any such by-law, but every such by-law, repeal, amendment or re-enactment unless in the meantime confirmed at a general meeting of the company duly called for that purpose shall only have force until the next annual meeting of the company and in default of confirmation thereof shall from the time of such default cease to have force or effect. 1934, c. 33, s. 157.
162. (1) The directors of any company, other than a trust company, may also make a by-law for creating and issuing any part of the capital stock as preference shares, giving the same such preference and priority as respects dividends, and in any other respect over ordinary shares as in the by-law may be declared.

(2) Such by-law may provide that the holders of such preference shares shall have the right to select a certain proportion therein stated of the board of directors, or may give such holders such other control over the affairs of the company as is considered expedient.

(3) No such by-law shall have any force or effect whatever until after it has been unanimously sanctioned by a vote of the shareholders present in person or by proxy at a general meeting of the company duly called for considering the same and representing two-thirds of the issued capital stock of the company; or until it is unanimously sanctioned in writing by the shareholders of the company.

(4) Where such by-law is sanctioned by not less than three-fourths in value of the shareholders of the company, the company may, through the Secretary of State, petition the Governor in Council for an order approving the said by-law, and the Governor in Council may, if he sees fit, approve thereof, and from the date of such approval the by-law shall be valid and may be acted upon. 1934, c. 33, s. 158.

163. (1) Except a company that under its Act of incorporation or any amendment thereto has power to change its chief place of business, a company may, from time to time, by by-law, change the locality of its chief place of business in Canada to any other place in Canada.

(2) No such by-law shall have any force or effect whatever until after it has been unanimously sanctioned by a vote of the shareholders present in person or by proxy at a general meeting of the company duly called for considering the same, and representing two-thirds of the issued capital stock of the company; or until it is unanimously sanctioned in writing by the shareholders of the company.

(3) Where such by-law is sanctioned in writing by not less than three-fourths in value of the shareholders of the company, the company may, through the Secretary of State, petition the Governor in Council for an order approving the said by-law, and the Governor in Council may, 1974 on
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on compliance with such terms and conditions, if any, as he directs, approve thereof, and upon such approval, the by-law shall be valid.

(4) No such by-law shall be acted upon until two months after a copy of the by-law has been published by the company, once in the Canada Gazette and once in a newspaper published in the city, town or village in or nearest to which the chief place of business of the company is then already situate, and in which a newspaper is published. 1934, c. 33, s. 159.

Capital Stock and Calls Thereon.

164. The shares in the capital stock of the company shall be personal estate, and shall be transferable in such manner, and subject to such conditions and restrictions as are prescribed by this Part, or by the Special Act or the by-laws of the company. 1934, c. 33, s. 160.

165. Where the Special Act makes no other definite provision, the shares in the capital stock of the company shall be allotted at such times and in such manner as the directors, by by-law or otherwise, prescribe. 1934, c. 33, s. 161.

166. (1) The directors of the company may call in and demand from the shareholders thereof respectively, all sums of money by them subscribed at such times and places and in such payments or instalments as the Special Act or this Part requires or allows.

(2) Interest shall accrue and fall due, at the rate of six per cent per annum, upon the amount of any unpaid call, from the day appointed for payment of such call. 1934, c. 33, s. 162.

167. At least ten per cent of the nominal amount of the allotted shares of the company shall, by means of one or more calls, be called in and made payable within one year from the incorporation of the company; and for every year thereafter, at least a further ten per cent of the nominal amount of the allotted shares of the company shall, in like manner, be made payable and called in, until the whole has been so called in. 1934, c. 33, s. 163.

168. (1) Where, after such demand or notice as by the Special Act or the by-laws of the company is prescribed, any call made upon any share or shares is not paid within the prescribed time, a further call shall be made, in such amount and at such time as the directors may direct. 1934, c. 33, s. 164.

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Forfeited shares go to company.

such time as by such Special Act or by-laws is limited in that behalf, the directors, in their discretion, by resolution to that effect, reciting the facts and duly recorded in their minutes, may summarily declare forfeited any shares whereon such payment is not made.

(2) Such shares shall thereupon become the property of the company, and may be disposed of as the directors by by-law or otherwise prescribe. 1934, c. 33, s. 164.

Restriction as to transfer, etc.

169. No share shall be transferable, until all previous calls thereon have been fully paid, nor reissued until it is declared forfeited for non-payment of a call or calls thereon. 1934, c. 33, s. 165.

Books of the Company.

170. The company shall cause a book or books to be kept by the secretary, or by some other officer specially charged with that duty, wherein shall be kept recorded

(a) the names, alphabetically arranged, of all persons who are or have been shareholders;

(b) the address and calling of every such person, while such shareholder;

(c) the number of shares of each class held by each shareholder;

(d) the amounts paid in, and remaining unpaid, respectively, on the shares of each shareholder;

(e) all transfers of shares in their order as presented to the company for entry, with the date and other particulars of each transfer, and the date of the entry thereof; and

(f) the names, addresses and callings of all persons who are or have been directors of the company, with the several dates at which each became or ceased to be such director. 1934, c. 33, s. 166.

Powers of directors as to entries of transfers.

171. The directors may allow or refuse to allow the entry in any such book, of any transfer of shares whereof the whole amount has not been paid. 1934, c. 33, s. 167.

Transfer valid only after entry.

172. Until entry thereof has been duly made in such book or books, no transfer of shares, unless made by sale under execution or under the decree, order or judgment of a court of competent jurisdiction, is valid for any purpose whatsoever except for the purpose of exhibiting the rights of the parties thereto towards each other, and of R.S., 1952.
of rendering the transferee liable, in the meantime, jointly
and severally with the transferor, to the company and its
creditors. 1934, c. 33, s. 163.

173. Such books shall, during reasonable business hours
of every day, except Sundays and holidays, be kept open
for the inspection of shareholders and creditors of the
company, and their personal representatives, at the head
office or chief place of business of the company, and every
shareholder, creditor or personal representative may make
extracts therefrom. 1934, c. 33, s. 169.

**Offences and Penalties.**

174. Any director, officer or employee of the company
who refuses or fails to permit the exercise of the right of
inspection and making extracts conferred by section 173,
is liable to a penalty of two hundred dollars. 1934, c. 33,
s. 170.

175. Every one who, being a director, manager or
officer of a company or acting on its behalf, commits any
act contrary to the provisions of this Part, or fails or neg-
lects to comply with any such provision, is, if no pen-
alty for such act, failure or neglect is expressly provided
by this Part, liable, on summary conviction, to a penalty
of not more than one thousand dollars, or to imprison-
ment for not more than one year, or to both such penalty
and imprisonment, but no proceeding shall be taken
under this section without the consent in writing of the
Secretary of State. 1934, c. 33, s. 171.

**Shareholders' Liability.**

176. (1) Every shareholder is, until the whole amount
of his shares has been paid up, individually liable to
the creditors of the company to an amount equal to that
not paid thereon; but is not liable to an action there-
for by any creditor until an execution against the company
at the suit of such creditor has been returned unsatisfied in
whole or in part.

(2) The amount due on such execution, not exceeding the
amount unpaid by the shareholder on his shares, shall be the
amount recoverable with costs from such shareholder. 1934,
c. 33, s. 172.

177. The shareholders of the company shall not, as
such, be held responsible for any act, default or liability
whatsoever. 1977

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whatsoever, of the company, or for any engagement, claim, payment, loss, injury, transaction, matter or thing whatsoever, relating to or connected with the company, beyond the amount unpaid on their respective shares in the capital stock thereof. 1934, c. 33, s. 173.

178. (1) No executor, administrator, tutor, curator, committee, guardian or trustee who is entered on the books of the company as a shareholder and therein described as representing in such capacity a named estate, trust or person, is personally liable in respect of the share that he so represents, notwithstanding any neglect or omission on the part of the company to enter the proper description in its books; but the estate or person so represented continues to be liable as if the testator, intestate, minor, ward, lunatic or interdicted person, cestui que trust or other person were entered in the books of the company as the holder of such shares.

(2) No mortgagee of any share in the company or person holding such share as collateral security, notwithstanding that such mortgagee or other person is entered on the books of the company as the holder of such share, is personally liable in respect of such share, if such mortgagee or other person is described in the said books as representing a named mortgagor or person giving such collateral security, notwithstanding any neglect or omission on the part of the company to enter the proper description in such books; but the mortgagor or other person giving such collateral security is liable, as if he were entered on the books of the company, as the holder of such share.

(3) In this section "mortgagee" includes a trustee for holders of debentures. 1934, c. 33, s. 174.

Meetings and Voting.

179. No shareholder who is in arrear in respect of any call shall vote at any meeting of the company. 1934, c. 33, s. 175.

180. In the absence of other provisions in that behalf in the Special Act or the by-laws of the company, notice of the time and place for holding general meetings of the company shall be given at least ten days previously thereto, in some newspaper published at the place in which the chief place of business of the company is situate, or if there is no newspaper there published, then in the newspaper published nearest thereto. 1934, c. 33, s. 176.

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181. In the absence of other provisions, in manner as many votes as shares, every shareholder is entitled to as many votes at all general meetings of the company as he owns shares in the company, and may vote by proxy. 1934, c. 33, s. 177. Proxies.

182. (1) Notwithstanding that a mortgagee of any share in the company, or other person holding such share as collateral security, is entered on the books of the company as the holder of such share, if such mortgagee or other person is described in the said books as representing a named mortgagor or person giving such collateral security, such mortgagor or other person as aforesaid, is entitled to vote in respect of such share, in person or by proxy, at any meeting of shareholders of the company at which such share carries voting rights.

(2) Where a person is entered on the books of a company as the holder of any share in the company, then, notwithstanding that such person is a mortgagee of such share or holds such share as collateral security, unless such person is described in the said books as representing a named mortgagor or person giving such collateral security, the person so entered on the books of the company as the holder of such share is entitled to vote in respect of such share, in person or by proxy, at any meeting of shareholders of the company at which such share carries voting rights. 1934, c. 33, s. 178.

183. Shareholders who hold one-fourth part in value of the subscribed share of the company may, at any time, by written requisition signed by them call a special general meeting of the company for the transaction of any business specified in such requisition, and in the notice made and given for the purpose of calling such meeting. 1934, c. 33, s. 179.

Preference Shares.

184. (1) Holders of preference shares, under the provisions of this Part, are shareholders within the meaning of this Part, and in all respects possess the rights and are subject to the liabilities of shareholders within the meaning of this Part.

(2) In respect of dividends and in any other respect declared by by-law creating and issuing any part of the capital stock of the company as preference shares under the provisions of this Part, they are as against the ordinary shareholders entitled to the preference and rights given by by-law of the company in that behalf. 1934, c. 33, s. 180.

185. No provision in this Part as to the creation of preference shares and no by-law authorizing the creation of such shares and nothing done under or in pursuance of any such provision or by-law, affects or impairs the rights of creditors of the company. 1934, c. 33, s. 181.

Contracts.

186. (1) Every contract, agreement, engagement or bargain made, and every bill of exchange drawn, accepted or endorsed, and every promissory note and cheque made, drawn or endorsed on behalf of the company, by any agent, officer or servant of the company, within the apparent scope of his authority as such agent, officer or servant, is binding upon the company.

(2) In no case is it necessary to have the seal of the company affixed to any such contract, agreement, engagement, bargain, bill of exchange, promissory note or cheque, or to prove that the same was made, drawn, accepted or endorsed, as the case may be, in pursuance of any by-law or special vote or order.

(3) The person so acting as agent, officer or servant of the company, shall not be thereby subjected individually to any liability whatsoever to any third person therefor. 1934, c. 33, s. 182.

Trusts.

187. (1) The company is not bound to see to the execution of any trust, whether express, implied or constructive, in respect of any share.

(2) The receipt of the shareholder in whose name any share stands in the books of the company is a valid and binding discharge to the company for any dividend or money payable in respect of such share, and whether or not notice of such trust has been given to the company.

(3) The company is not bound to see to the application of the money paid upon such receipt. 1934, c. 33, s. 183.

Liability of Directors.

188. (1) Where the directors of the company declare and pay any dividend when the company is insolvent, or any dividend, the payment of which renders the company insolvent, or diminishes the capital thereof, they are jointly and severally liable, as well to the company as to the shareholders.
the individual shareholders and creditors thereof, to the amount of any dividends so declared and paid, for the debts of the company then existing, and for any debts thereafter contracted during their continuance in office respectively.

(2) Where any director, present when such dividend is declared, forthwith requests the entry on the minutes of the board of directors his protest against the same, or where any director, then absent, does, within one week after he becomes aware of such declaration and is able to do so, delivers to the president, secretary or other officer of the company his protest against the same, and within eight days thereafter delivers or mails by registered letter a duplicate copy of such protest to the Secretary of State, such director may thereby, and not otherwise, exonerate himself from such liability. 1934, c. 33, s. 184.

189. (1) Whenever entry is made in the company's books of any transfer of shares not fully paid-up, to a person who is not apparently of sufficient means to fully pay up such shares, the directors are jointly and severally liable to the company and its creditors in the same manner and to the same extent as the transferring shareholder except for such entry, would have been liable.

(2) Where any director, present when such entry is allowed, forthwith, or where any director, then absent, within one week after he becomes aware of such entry and is able to do so, delivers to the secretary or other officer of the company his written protest against the same, and within eight days thereafter causes such protest to be notified by a registered letter to the Secretary of State, such director shall thereby, and not otherwise, exonerate himself from such liability. 1934, c. 33, s. 185.

190. Where any loan is made by the company to any shareholder in violation of the provisions of this Part, all directors and other officers of the company who make the same or assent thereto are jointly and severally liable to the amount of such loan with interest to the company and also to creditors of the company, for all debts of the company then existing or contracted from the time of the making of such loan to that of the repayment thereof. 1934, c. 33, s. 186.
Every director, manager or officer of the company, and every person on its behalf, who signs or authorizes to be signed on behalf of the company any bill of exchange, promissory note, endorsement, cheque, order for money or goods, or any written contract or undertaking whatsoever wherein its name is not mentioned in legible characters in such manner as to indicate clearly that the bill of exchange, promissory note, endorsement, cheque, order for money or goods, or written contract or undertaking, as the case may be, is the obligation or act of the company, is personally liable to the holder of any such bill of exchange, promissory note, cheque, or order for money or goods for the amount thereof, unless the same is duly paid by the company or upon such written contract or undertaking, unless the same is duly performed or carried out by the company. 1934, c. 33, s. 187.

(1) The directors of the company are jointly and severally liable to the clerks, labourers, servants and apprentices thereof, for all debts, not exceeding six months' wages due for services performed for the company whilst they are such directors respectively, but no director is liable to an action therefor, unless the company has been sued for the debt within one year after the same became due, nor unless such director is sued therefor within one year from the time when he ceased to be such a director, nor unless an execution against the company at the suit of such clerk, labourer, servant or apprentice is returned unsatisfied in whole or in part.

(2) The amount unsatisfied on such execution shall be the amount recoverable with costs from the directors. 1934, c. 33, s. 188.

No company shall loan any of its funds to any shareholder. 1934, c. 33, s. 189.

No company shall use any of its funds in the purchase of shares in any other corporation unless in so far as such purchase is specially authorized by the Special Act. 1934, c. 33, s. 190.

The company may enforce payment of all calls and interest thereon, by action in any court of competent jurisdiction. 1934, c. 33, s. 191.
196. In such action it is not necessary to set forth the special matter, but it is sufficient to declare that the defendant is a holder of one share or more, stating the number of shares, and is indebted to the company in the sum of money to which the calls in arrear amount, in respect of one call or more, upon one share or more, stating the number of calls and the amount of each call, whereby an action has accrued to the company under this Part. 1934, c. 33, s. 192.

197. (1) Service of any process or notice upon the company may be made by leaving a copy thereof at the chief place of business of the company, with any adult person in charge thereof, or elsewhere with the president or secretary of the company.

(2) Where the company has no known office or chief place of business, and has no known president or secretary, the court may order such publication as it deems requisite to be made in the premises, for at least one month, in at least one newspaper.

(3) Such publication shall be deemed to be due service upon the company. 1934, c. 33, s. 193.

198. Any description of action may be prosecuted and maintained between the company and any shareholder thereof. 1934, c. 33, s. 194.

199. The company is subject to the provisions of any general Act for the winding-up of joint stock companies. 1934, c. 33, s. 195.

Evidence.

200. A copy of any by-law of the company, under its seal, and purporting to be signed by any officer of the company shall be received as prima facie evidence of such by-law in all courts in Canada. 1934, c. 33, s. 196.

201. All books required by this Part to be kept by the company or by any other officer of the company charged with that duty shall, in any suit or proceeding against the company or against any shareholder, be prima facie evidence of all facts purporting to be therein stated. 1934, c. 33, s. 197.
202. In any action by any company to enforce payment of any call or interest thereon, a certificate under the seal of the company and purporting to be signed by any officer of the company to the effect that the defendant is a shareholder, that the call or calls have been made to enforce payment of which or of any interest thereon such action has been brought, and that so much is due by him and unpaid thereon, shall be received in all courts as prima facie evidence. 1934, c. 33, s. 198.

203. Any joint stock company or corporation duly incorporated under the laws of the United Kingdom, or under the laws of any foreign country for the purpose of carrying on mining operations may, on receiving a licence from the Secretary of State, carry on mining operations in the Northwest Territories and the Yukon Territory, and is entitled to the privileges of a free miner, subject to the laws and regulations governing and affecting free miners. 1934, c. 33, s. 199.

204. Every company desirous of obtaining such licence as aforesaid shall first file in the office of the Secretary of State a certified copy of the charter or Act incorporating the company; and shall also designate the agent or manager within the Yukon Territory authorized to represent the company and to accept process in all suits and proceedings against the company for any liabilities incurred by the company therein. 1934, c. 33, s. 200.

205. Notice of the issue of such licence shall be published in the Canada Gazette. 1934, c. 33, s. 201.

206. The fees payable for the licence shall from time to time be fixed by the Governor in Council. 1934, c. 33, s. 202.

207. Every company to which such licence has been granted, when so required, shall make a return to the Secretary of State of all business done by it under such licence, and in default of making the said return, the licence may be cancelled. 1934, c. 33, s. 203.
PART V.

INCIDENTAL POWERS OF CORPORATE BODIES CREATED OTHERWISE THAN BY LETTERS PATENT.

208. (1) Notwithstanding anything in sections 2 and 148, every corporate body created otherwise than by letters patent for any of the purposes or objects to which the legislative authority of the Parliament of Canada extends, is hereby declared to possess, as incidental and ancillary to the powers conferred by the Special Act or charter creating it, power to establish and support or aid in the establishment and support of associations, institutions, funds, trusts and conveniences intended or calculated to benefit employees or ex-employees of the corporation, or of its predecessors in business, or the dependants or connections of such persons, and to grant pensions and allowances, and to make payments towards insurance, or for any object like or similar to those foregoing and to subscribe or guarantee money for charitable or benevolent objects or for any public, general or useful object.

(2) The amount expended or to be expended for any of the purposes mentioned in subsection (1) shall be determined once for all, each financial year, by one resolution only of the board of directors or other governing or administrative body of the corporation; or if preferred and so declared in the first resolution to be passed for each year, by several resolutions of the same authority each year. 1934, c. 33, s. 204.

PART VI.

PROVISIONS OF GENERAL APPLICATION.

209. In this Part, (a) "company" means any company incorporated by or under the authority of any Act of the Parliament of Canada or of the Legislature of the late Province of Canada, and

(b) "corporation" means a corporation to which Part II applies. 1934, c. 33, s. 205.

210. (1) It is hereby declared and enacted that every company has, and always has had, the capacity to maintain offices for the registration and transfer of shares of its capital stock and of the bonds, debentures, debenture stock and other securities issued by the company at any place within or beyond the limits of Canada. 1985

(2) R.S., 1952.
(2) Unless the books for the registration and transfer of the shares of the capital stock and of the bonds, debentures, debenture stock and other securities of the company are kept at the chief place of business or head office of the company in Canada, a book or books shall be kept at such chief place of business or head office or at the place in Canada where one of its branch registration and transfer offices is maintained, in which shall be recorded particulars of every registration and transfer of shares of its capital stock and of the bonds, debentures, debenture stock and other securities issued by the company; but entry of the transfer of any share, bond, debenture, debenture stock or other security in a register of transfers or a branch register of transfers, whether kept at the chief place of business or head office of the company or elsewhere, shall, for all purposes, be a complete and valid transfer.

(3) In the case of a company to which Part I applies, subsection (2) does not apply to the register of transfers, branch registers of transfers and books mentioned in section 108.

(4) The court, as defined in paragraph (d) of section 3, of the province in which the head office or chief place of business of the company is situate, has jurisdiction, on the application of any person interested, to order that any entry in the books for the registration and transfer of shares of the capital stock of a company be struck out or otherwise rectified on the ground that at the date of such application the entry as it appears in any such book does not accurately express or define the existing rights of the person appearing to be the registered owner of any shares of the capital stock of the company; and the court, in deciding such application, may make such order as to costs as the court may deem proper.

(5) An application for the rectification of any such entry under subsection (4) may be made either by filing with the proper officer of the court a petition or an originating summons or notice of motion; and the court may direct the trial of any issue arising out of such application.

(6) Subsections (4) and (5) do not deprive the court of any jurisdiction it may otherwise have. 1934, c. 33, s. 206.

211. (1) The persons to whom this section applies are directors of a company or corporation; managers of a company or corporation; officers of a company or corporation; persons employed by a company or corporation as auditors, whether they are or are not of the company or corporation.

R.S., 1952.
(2) Where in any proceeding for breach of or non-compliance with any of the provisions of this Act or breach of or non-compliance with any of the provisions of the letters patent, supplementary letters patent, Special Act, or by-laws of a company or corporation, against a person to whom this section applies, it appears to the court hearing the case that that person is or may be liable in respect of such breach or non-compliance, but that he has acted honestly and reasonably, and that, having regard to all the circumstances of the case, including those connected with his appointment, he ought fairly to be excused for such breach or non-compliance, that court may relieve him, either wholly or partly, from his liability on such terms as the court may think fit.

(3) Where any person to whom this section applies has reason to apprehend that any claim will or might be made against him in respect of any such breach or non-compliance, he may apply to the court, as defined in paragraph (d) of section 3, of the province in which the head office or the principal place of business of the company or corporation is situate, for relief, and the court on such application has the same power to relieve him as under this section it would have had if it had been a court before which proceedings against that person for such breach or non-compliance had been brought.

(4) Where any case to which subsection (2) applies is being tried by a judge with a jury, the judge, after hearing the evidence, may, if he is satisfied that the defendant ought in pursuance of that subsection to be relieved either in whole or in part from the liability sought to be enforced against him, withdraw the case in whole or in part from the jury and forthwith direct judgment to be entered for the defendant on such terms as to costs or otherwise as the judge may think proper. 1934, c. 33, s. 207.

212. The following provisions of The Companies Act Amendment Act, 1935, namely, sections 2, 3, 6, 7, 13 and 16, do not apply to any company to which Part I is made applicable by paragraphs (b), (c), (d) or (e) of section 2, nor to any company incorporated prior to the 15th day of September, 1935, and every such company is subject to the provisions of this Act as if the foregoing sections of The Companies Act Amendment Act, 1935, had not been enacted, but each of the other provisions of The Companies Act Amendment Act, 1935, pursuant to its terms, applies to all companies, irrespective of the date of their incorporation, to which Part I applies. 1935, c. 55, s. 20.
SCHEDULE.

FORM I.

Application for incorporation of a company under the Companies Act.

To the Honourable the Secretary of State of Canada.

The application of respectfully sheweth as follows:

The undersigned applicants are desirous of obtaining letters patent under the provisions of Part I of the Companies Act, constituting your applicants and such others as may become shareholders in the company thereby created a body corporate and politic under the name of Limited (or Ltd.) or such other name as shall appear to you to be proper in the premises.

The undersigned have satisfied themselves and are assured that the proposed corporate name under which incorporation is sought is not the name or similar to the name under which any other known company, society, association or firm in existence is carrying on business in Canada or is incorporated under the laws of Canada or any province thereof or so nearly resembling that name as to be calculated to deceive (add, where required by the circumstances: except that of whose consent to the use of the said name by the proposed company is transmitted herewith) and that it is not a name which is otherwise on public grounds objectionable.

Your applicants are each of the full age of twenty-one years.

The purposes for which incorporation of the proposed company is sought are:

The head office of the proposed company will be situate at in the of in the Province of , Canada.

The authorized capital of the company is to consist of shares of the par value of $ each (in the case of a company having only par value shares) or

The authorized capital of the company is to consist of shares without nominal or par value (in the case of a company having only shares without par value) or

The authorized capital of the company is to consist of shares of the par value of $ each and shares without nominal or par value (in the case of a company having both par value shares and shares without par value).

1988 (If
(If the company is to have more than one class of shares, insert particulars of the respective rights, restrictions, conditions and limitations to attach to the shares of each such class).

(If the company is to be a private company add: Your applicants request that the company be incorporated as a private company with the following restrictions on the transfer of shares: )

The following are the names in full and the address and calling of each of the applicants:

<table>
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<tr>
<th>Name</th>
<th>Address</th>
<th>Calling</th>
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The said will be the provisional directors of the company.

A memorandum of agreement in duplicate in accordance with the statute has been signed by the applicants, one of the duplicates being transmitted herewith.

The undersigned therefore request that a charter may be granted constituting them and such other persons as hereafter become shareholders in the company, a body corporate and politic for the purposes above set forth.

Dated at this day of .

19 .

Signatures of Witnesses. Signatures of Applicants.

FORM 2.

Memorandum of Agreement.

(To be executed in duplicate; one of the duplicates to be transmitted with the application)

(Name of Company)

We, the undersigned, do hereby severally covenant and agree each with the others and each of them to become incorporated as a company (or, as a private company, 1989 as R.S., 1952.
as the case may be) under the provisions of Part I of the *Companies Act*, under the name of Limited (or Ltd.), or such other name as the Secretary of State may give to the company, with an authorized capital stock consisting of shares of the par value of $ each (or shares without nominal or par value, or shares of the par value of $ each and shares without nominal or par value, as the case may be).

(If the company is to have more than one class of shares, insert: The respective rights, restrictions, conditions and limitations to attach to the said and the said in the capital stock of the company are as set out in the application for incorporation of the company dated , made by the undersigned to the Honourable the Secretary of State of Canada subject to such modifications and variations as may be required by the Secretary of State).

(If the company is to be a private company, insert: The restrictions on the transfer of shares of the company are to be set out in the application for incorporation of the company dated , made by the undersigned to the Honourable the Secretary of State of Canada).

And we do hereby severally, and not one for the others or other, subscribe for and agree to take the respective shares of the capital stock of the said company set opposite our respective names as hereunder and hereafter written and to become shareholders in such company to the said amounts.

Witness our hands and seals.

<table>
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<tr>
<th>Name of Subscriber</th>
<th>Seal</th>
<th>Number of shares subscribed for (^1)</th>
<th>Date and Place of Subscription (\text{Date}</th>
<th>\text{Place})</th>
<th>Residence of subscriber</th>
<th>Name of Witness</th>
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\(^1\)If the company is to have more than one class of shares, specify the class of shares subscribed for.

R.S., 1952.
FORM 3.

Application for incorporation of a corporation without share capital under the Companies Act.

To the Honourable the Secretary of State of Canada:

The application of respectfully sheweth as follows:

The undersigned applicants are desirous of obtaining letters patent under the provisions of Part II of the Companies Act, constituting your applicants and such others as may become members of the corporation thereby created, a body corporate and politic without share capital under the name of or such other name as shall appear to you to be proper in the premises.

The undersigned have satisfied themselves and are assured that the proposed corporate name of the corporation under which incorporation is sought is not identical with that under which any other company, corporation, society, association or firm in existence is carrying on business in Canada or is incorporated under the laws of Canada or any province thereof or so nearly resembling that name as to be calculated to deceive (add, where required by the circumstances: except that of whose consent to the use of the said name by the proposed corporation is transmitted herewith) and that it is not a name which is otherwise on public grounds objectionable.

Your applicants are each of the full age of twenty-one years.

The objects for which incorporation of the proposed corporation is sought are:

Such objects are to be carried out in more than one province of Canada.

The head office of the proposed corporation will be situate at in the County of in the Province of, Canada.

1991

The R.S., 1952.
The following are the names in full and the address and calling of each of the applicants:

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Calling</th>
</tr>
</thead>
</table>

The said will be the first directors of the corporation.

Your applicants have signed a memorandum of agreement in duplicate setting out the proposed by-laws of the corporation and an undertaking that the corporation shall be carried on without pecuniary gain to its members and that any profits or other accretions to the corporation shall be used in promoting its objects. The said memorandum of agreement, in duplicate, is transmitted herewith.

The undersigned therefore request that a charter may be granted constituting them and such other persons as hereafter become members of the corporation a body corporate and politic without share capital for the purposes above set forth.

Dated at , 19.

Signatures of Witnesses. Signatures of Applicants.

**Form 4.**

*Memorandum of Agreement.*

('To be filed in duplicate together with the petition for incorporation in accordance with Form 3).

1. We, the undersigned, do hereby severally covenant and agree each with the other and each of them to become incorporated under the provisions of Part II of the *Companies Act* as a corporation without share capital under the name of . . . . . . . . . . . . . . . . or such other name as the Secretary of State may give to the corporation, for the 1992 purpose.

R.S., 1952.
purposes of carrying on in more than one province of Canada, without pecuniary gain to its members, the objects following:

2. We, the undersigned, do further severally covenant and agree each with the other and each of them that the corporation shall be carried on without pecuniary gain to its members and that any profits or other accretions to the corporation shall be used in promoting its objects.

3. The subscribers hereto shall be the first members of the corporation and the corporation shall consist of the subscribers and of those who shall hereafter duly become members of the corporation in accordance with the by-laws from time to time in force.

4. The first directors of the corporation shall be as set out in the petition herein.

5. The following shall be the by-laws of the corporation:

(Here set out the by-laws including in particular by-laws upon the matters set forth in section 145 (2).)

In Witness whereof we have hereto set our hands and affixed our seals.

Dated at this day of , 19 .

Witness.

1934, c. 33, Sch.
CHAPTER 54.

An Act to facilitate Compromises and Arrangements between Companies and their Creditors.

SHORT TITLE.

1. This Act may be cited as the Companies' Creditors Arrangement Act. 1932-33, c. 36, s. 1.

INTERPRETATION.

2. In this Act,

(a) "company" means any company or corporation incorporated by or under the authority of an Act of the Parliament of Canada or by or under the authority of an Act of any province of Canada and any incorporated company having assets or doing business in Canada, wheresoever incorporated, except banks, railway or telegraph companies, insurance companies and trust companies organized under or governed by the Trust Companies Act and loan companies organized under or governed by the Loan Companies Act;

(b) "court" means in Ontario, the Supreme Court; in Quebec, the Superior Court; in Nova Scotia, New Brunswick, British Columbia, Prince Edward Island, Alberta and Newfoundland, the Supreme Court for each of those Provinces; in Manitoba, the Court of Queen's Bench; in Saskatchewan, the Court of Queen's Bench; and in the Yukon Territory, the Territorial Court;

(c) "debtor company" means any company that is bankrupt or insolvent or has committed an act of bankruptcy within the meaning of the Bankruptcy Act or is deemed insolvent within the meaning of the Winding-up Act, whether or not proceedings in respect of such company have been taken under either the Winding-up Act or the Bankruptcy Act, or has made an authorized assignment or against which a receiving order has been made under the Bankruptcy Act.
Bankruptcy Act, or is in course of being wound up under the Winding-up Act because the company is insolvent;

(d) "province" means a province or territory of Canada;

(e) "secured creditor" means a holder of a mortgage, hypothec, pledge, charge, lien or privilege on or against, or any assignment, cession or transfer of, all or any property of a debtor company as security for indebtedness of the debtor company, or a holder of any bond, debenture, debenture stock or other evidence of indebtedness of a debtor company secured by a mortgage, hypothec, pledge, charge, lien or privilege on or against, or an assignment, cession or transfer of, or a trust in respect of, all or any property of the debtor company, whether any such holder or beneficiary be resident or domiciled within or without Canada; and a trustee under any trust deed or other instrument securing any such bonds, debentures, debenture stock or other evidences of indebtedness shall be deemed to be a secured creditor for all purposes of this Act except voting at a creditors' meeting in respect of any such bonds, debentures, debenture stock or other evidences of indebtedness;

(f) "shareholder" means a shareholder or member of any company to which this Act applies; and

(g) "unsecured creditor" means any creditor of a company who is not a secured creditor, whether resident or domiciled within or without Canada. 1932-33, c. 36, s. 2; 1949, c. 6, s. 30.

PART I.

3. Where a compromise or arrangement is proposed between a debtor company and its unsecured creditors or any class of them, the court may, on the application in a summary way of the company or of any such creditor or of the trustee in bankruptcy or liquidator of the company, order a meeting of such creditors or class of creditors, and, if the court so determines, of the shareholders of such company, to be summoned in such manner as the court directs. 1932-33, c. 36, s. 3.

4. Where a compromise or arrangement is proposed between a debtor company and its secured creditors or any class of them, the court may, on the application in a summary way of the company or of any such creditor or of the trustee in bankruptcy or liquidator of the company, order a meeting of such creditors or class of creditors, and, if the court so determines, of the shareholders of such company, to be summoned in such manner as the court directs. 1932-33, c. 36, s. 3.

R.S., 1952.
trustee in bankruptcy or liquidator of the company, order a
meeting of such creditors or class of creditors, and, if the
court so determines, of the shareholders of such company,
to be summoned in such manner as the court directs. 1932-
33, c. 36, s. 4.

5. Where a majority in number representing three-
fourths in value of the creditors, or class of creditors, as the
case may be, present and voting either in person or by proxy
at the meeting or meetings thereof respectively held pursuant
to sections 3 and 4, or either of such sections, agree to
any compromise or arrangement either as proposed or as
altered or modified at such meeting or meetings, the com-
promise or arrangement may be sanctioned by the court, and
if so sanctioned shall be binding on all the creditors, or the
class of creditors, as the case may be, and on any
trustee for any such class of creditors, whether secured or
unsecured, as the case may be, and shall also be binding
on the company, and in the case of a company that has
made an authorized assignment or against which a receiving
order has been made under the Bankruptcy Act or
is in course of being wound up under the Winding-up Act,
shall also be binding on the trustee in bankruptcy or liquid-
ator and contributories of the company. 1932-33, c. 36, s. 5.

6. Where an alteration or modification of any compromise
or arrangement is proposed at any time after the court has
directed a meeting or meetings to be summoned, such meet-
ing or meetings may be adjourned on such term as to notice
and otherwise as the court may direct, and such directions
may be given as well after as before adjournment of any
meeting or meetings, and the court may in its discretion
direct that it shall not be necessary to adjourn any meeting
or to convene any further meeting of any class of creditors
or shareholders that in the opinion of the court is not
adversely affected by the alteration or modification pro-
posed, and a compromise or arrangement so altered or
modified may be sanctioned by the court and have effect
under section 5. 1932-33, c. 36, s. 6.

7. The provisions of this Act shall be in extension and
not in limitation of the provisions of any instrument now
or hereafter existing governing the rights of creditors or any
class of them and shall have full force and effect notwith-
standing anything to the contrary contained in any such
instrument. 1932-33, c. 36, s. 7.
PART II.

8. (1) Any application under this Act may be made to the court having jurisdiction in the province within which the head office or chief place of business of the company in Canada is situate, or, if the company has no place of business in Canada, in the province within which any assets of the company may be situate.

(2) The powers conferred by this Act upon the court may, subject to appeal as in this Act provided for, be exercised by a single judge thereof; and such powers may be exercised in chambers and either during term or in vacation. 1932-33, c. 36, s. 8.

9. Applications shall be made by petition or by way of originating summons or notice of motion in accordance with the practice of the court in which the application is made. 1932-33, c. 36, s. 9.

10. Notwithstanding anything in the Bankruptcy Act or in the Winding-up Act, whenever an application has been made under this Act in respect of any company, the court, on the application of any person interested in the matter, may, on such notice to any other person, or without notice as it may see fit, make an order staying until such time as the court may prescribe or until further order all proceedings taken or that might be taken in respect of such company under the Bankruptcy Act and the Winding-up Act or either of them, and the court may restrain further proceedings in any action, suit or proceeding against the company upon such terms as the court sees fit, and the court may also make an order that no suit, action or other proceeding shall be proceeded with or commenced against the company except with the leave of the court and subject to such terms as the court imposes. 1932-33, c. 36, s. 10.

11. (1) For all purposes of this Act the amount represented by a claim of any secured or unsecured creditor shall be determined as follows:

(a) "claim" means any indebtedness, liability or obligation of any kind that, if unsecured, would be a debt provable in bankruptcy within the meaning of the Bankruptcy Act;

(b) 1998

R.S., 1952.
(b) the amount of an unsecured claim shall be the amount

(i) in the case of a company in course of being wound up under the *Winding-up Act*, proof of which has been made in accordance with the *Winding-up Act*,

(ii) in the case of a company that has made an authorized assignment or against which a receiving order has been made under the *Bankruptcy Act*, proof of which has been made in accordance with the *Bankruptcy Act*, or

(iii) in the case of any other company, proof of which might be made under the provisions of the *Bankruptcy Act*, but if the amount so provable is not admitted by the company, such amount shall be determined by the court on summary application by the company or by the creditor;

(c) the amount of a secured claim shall be the amount, proof of which might be made in respect thereof under the provisions of the *Bankruptcy Act* if such claim were unsecured, but such amount if not admitted by the company shall in the case of a company subject to pending proceedings under the *Winding-up Act*, or the *Bankruptcy Act*, be established by proof in the same manner as an unsecured claim under the *Winding-up Act* or the *Bankruptcy Act*, as the case may be, and in the case of any other company such amount shall be determined by the court on summary application by the company or by the creditor.

(2) Notwithstanding subsection (1), the company may admit the amount of a claim for voting purposes under reserve of the right to contest liability on the claim for other purposes, and nothing in this Act or the *Winding-up Act* or the *Bankruptcy Act* prevents a secured creditor from voting at a meeting of secured creditors or any class of them in respect of the total amount of a claim as admitted. 1932-33, c. 36, s. 11.

12. Except in the Yukon Territory, any person dissatisfied with an order or decision made under this Act may appeal therefrom upon obtaining leave of the judge appealed from or upon obtaining leave of the court or a judge of the court to which the appeal lies and upon such terms as to security and in other respects as such judge or court directs. 1932-33, c. 36, s. 12.

13.
Chap. 54. Companies' Creditors Arrangement. Part II.

13. (1) Such appeal shall lie to the highest court of final resort in or for the province in which the proceeding originated.

(2) All appeals shall be regulated as far as possible according to the practice in other cases of the court appealed to, but no appeal herein authorized shall be entertained unless, within twenty-one days from the rendering of the order or decision, or within such further time as the court appealed from, or, in the Yukon Territory, a judge of the Supreme Court of Canada, allows, the appellant has taken proceedings therein to perfect his appeal, nor unless within such time he has made a deposit or given sufficient security according to the practice of the court appealed to that he will duly prosecute the said appeal and pay such costs as may be awarded to the respondent and comply with any terms as to security or otherwise imposed by the judge giving leave to appeal. 1932-33, c. 36, s. 13.

14. (1) An appeal shall by leave of a judge of the Supreme Court of Canada lie to that Court from the highest court of final resort in or for the province or territory in which the proceeding originated.

(2) The Supreme Court of Canada shall have jurisdiction to hear and to decide according to its ordinary procedure any appeal so permitted and to award costs.

(3) No such appeal to the Supreme Court of Canada shall operate as a stay of proceedings unless the judge who permits such appeal so orders, and to the extent to which he orders, and the appellant shall not be required to provide any security for costs, but unless he provides security for costs, in an amount to be fixed by the judge permitting the appeal, he shall not be awarded costs in the event of his success upon such appeal.

(4) The decision of the Supreme Court of Canada on any such appeal is final and conclusive. 1932-33, c. 36, s. 14.

15. Every order made by the court in any province in the exercise of jurisdiction conferred by this Act in respect of any compromise or arrangement shall also have full force and effect in all the other provinces and shall be enforced in the court of each of the other provinces in the same manner in all respects as if the order had been made by the court so enforcing it. 1932-33, c. 36, s. 15.

16. All courts having jurisdiction under this Act and the officers of such courts respectively shall severally act in aid of and be auxiliary to each other in all matters in this Act provided for, and an order of the court seeking aid

R.S., 1952.
aid with a request to another of the said courts shall be deemed sufficient to enable the latter court to exercise in regard to the matters directed by the order such jurisdiction as either the court that made the request or the court to which the request is made could exercise in regard to similar matters within their respective jurisdictions. 1932-33, c. 36, s. 16.

17. (1) The Governor in Council may make, alter or revoke and may delegate to the judges of the several courts exercising jurisdiction under this Act the power to make, alter or revoke general rules not inconsistent with the terms of this Act for carrying into effect the objects thereof.

(2) Such rules shall not extend the jurisdiction of the court.

(3) All general rules, as from time to time made, by the Governor in Council, shall be laid before Parliament within three weeks after made, or if Parliament is not then sitting, within three weeks after the beginning of the next session.

(4) All such rules shall be judicially noticed and shall have effect as if enacted by this Act. 1932-33, c. 36, s. 17.

PART III.

18. Sections 65 and 66 of the Winding-up Act do not apply to any compromise or arrangement to which this Act applies. 1932-33, c. 36, s. 18.

19. The provisions of this Act may be applied conjointly with the provisions of any Act of Canada or of any province authorizing or making provision for the sanction of compromises or arrangements between a company and its shareholders or any class of them. 1932-33, c. 36, s. 19.

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

2001

R.S., 1952.
CHAPTER 55.

An Act respecting Copyright.

SHORT TITLE.

1. This Act may be cited as the Copyright Act. R.S., c. 32, s. 1.

INTERPRETATION.

2. In this Act,

(a) "architectural work of art" means any building or structure having an artistic character or design, in respect of such character or design, or any model for such building or structure, but the protection afforded by this Act is confined to the artistic character and design, and does not extend to processes or methods of construction;

(b) "artistic work" includes works of painting, drawing, sculpture and artistic craftsmanship, and architectural works of art and engravings and photographs;

(c) "book" includes every volume, part or division of a volume, pamphlet, sheet of letter-press, sheet of music, map, chart, or plan separately published;

(d) "cinematograph" includes any work produced by any process analogous to cinematography;

(e) "collective work" means

(i) an encyclopædia, dictionary, year book, or similar work,

(ii) a newspaper, review, magazine, or similar periodical, and

(iii) any work written in distinct parts by different authors, or in which works or parts of works of different authors are incorporated;

(f) "delivery," in relation to a lecture, includes delivery by means of any mechanical instrument;

(g) "dramatic work" includes any piece for recitation, choreographic work or entertainment in dumb show,
the scenic arrangement or acting form of which is fixed in writing or otherwise, and any cinematograph production where the arrangement or acting form or the combination of incidents represented give the work an original character;

"Engravings." (h) "engravings" include etchings, lithographs, woodcuts, prints, and other similar works, not being photographs;

"Her Majesty's Dominions." (i) Her Majesty's Dominions" includes any territories under Her Majesty's protection to which an order in council made under the provisions of section 28 of the Copyright Act, 1911, passed by the Parliament of the United Kingdom relates;

"Infringing." (j) "infringing," when applied to a copy of a work in which copyright subsists, means any copy, including any colourable imitation, made, or imported in contravention of the provisions of this Act;

"A work of joint authorship." (k) for the purposes of this Act, "a work of joint authorship" means a work produced by the collaboration of two or more authors in which the contribution of one author is not distinct from the contribution of the other author or authors;

"Lecture." (l) "lecture" includes address, speech, and sermon;

"Legal representatives." (m) "legal representatives" includes heirs, executors, administrators, successors and assigns, or agents or attorneys who are thereunto duly authorized in writing;

"Literary work." (n) "literary work" includes maps, charts, plans, tables, and compilations;

"Minister." (o) "Minister" means the Minister of the Crown named by the Governor in Council to administer this Act;

"Musical work." (p) "musical work" means any combination of melody and harmony, or either of them, printed, reduced to writing, or otherwise graphically produced or reproduced;

"Performance." (q) "performance" means any acoustic representation of a work or any visual representation of any dramatic action in a work, including a representation made by means of any mechanical instrument or by radio communication;

"Plate." (r) "plate" includes any stereotype or other plate, stone, block, mould, matrix, transfer, or negative used or intended to be used for printing or reproducing copies of any work, and any matrix or other appliance by which

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which records, perforated rolls, or other contrivances for the acoustic representation of the work, are or are intended to be made;

(s) “photograph” includes photo-lithograph and any work produced by any process analogous to photography;

(t) “work of sculpture” includes casts and models;

(u) “work” includes the title thereof when such title is original and distinctive;

(v) “every original literary, dramatic, musical and artistic work” includes every original production in the literary, scientific or artistic domain, whatever may be the mode or form of its expression, such as books, pamphlets, and other writings, lectures, dramatic or dramatico-musical works, musical works or compositions with or without words, illustrations, sketches, and plastic works relative to geography, topography, architecture or science. R.S., c. 32, s. 2; 1931, c. 8, s. 2.

COPYRIGHT.

3. (1) For the purposes of this Act, “copyright” means the sole right to produce or reproduce the work or any substantial part thereof in any material form whatsoever, to perform, or in the case of a lecture to deliver, the work or any substantial part thereof in public; if the work is unpublished, to publish the work or any substantial part thereof; and includes the sole right

(a) to produce, reproduce, perform or publish any translation of the work;

(b) in the case of a dramatic work, to convert it into a novel or other non-dramatic work;

(c) in the case of a novel or other non-dramatic work, or of an artistic work, to convert it into a dramatic work, by way of performance in public or otherwise;

(d) in the case of a literary, dramatic, or musical work, to make any record, perforated roll, cinematograph film, or other contrivance by means of which the work may be mechanically performed or delivered;

(e) in the case of any literary, dramatic, musical or artistic work, to reproduce, adapt and publicly present such work by cinematograph, if the author has given such work an original character; but if such original character is absent the cinematographic production shall be protected as a photograph;

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(f) in case of any literary, dramatic, musical or artistic work, to communicate such work by radio communication;
and to authorize any such acts as aforesaid.

(2) For the purposes of this Act, “publication,” in relation to any work, means the issue of copies of the work to the public, and does not include the performance in public of a dramatic or musical work, the delivery in public of a lecture, the exhibition in public of an artistic work, or the construction of an architectural work of art, but for the purpose of this provision, the issue of photographs and engravings of works of sculpture and architectural works of art shall not be deemed to be publication of such works.

(3) For the purposes of this Act, other than those relating to infringement of copyright, a work shall not be deemed to be published or performed in public, and a lecture shall not be deemed to be delivered in public, if published, performed in public, or delivered in public without the consent or acquiescence of the author, his executors, administrators or assigns.

(4) For the purposes of this Act, a work shall be deemed to be first published within Her Majesty’s Dominions or within a foreign country to which this Act extends, notwithstanding that it has been published simultaneously in some other place; and a work shall be deemed to be published simultaneously in two places, if the time between the publication in one such place and the other place does not exceed fourteen days or such longer period as may for the time being be fixed by Order in Council.

(5) Where, in the case of an unpublished work, the making of the work is extended over a considerable period, the conditions of this Act conferring copyright shall be deemed to have been complied with if the author was, during any substantial part of that period a British subject, or a subject or citizen of a foreign country to which this Act extends, or a resident within Her Majesty’s Dominions.

(6) For the purposes of this Act as to residence, an author of a work shall be deemed to be a resident within Her Majesty’s Dominions if he is domiciled within Her Majesty’s Dominions. R.S., c. 32, s. 3; 1931, c. 8, s. 3.

WORKS IN WHICH COPYRIGHT MAY SUBSIST.

4. (1) Subject to the provisions of this Act, copyright shall subsist in Canada for the term hereinafter mentioned, 2006 in

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in every original literary, dramatic, musical and artistic work, if the author was at the date of the making of the work a British subject, a citizen or subject of a foreign country that has adhered to the Convention and the Additional Protocol thereto set out in the Second Schedule, or resident within Her Majesty's Dominions; and if, in the case of a published work, the work was first published within Her Majesty's Dominions or in such foreign country; but in no other works, except so far as the protection conferred by this Act is extended as hereinafter provided to foreign countries to which this Act does not extend.

(2) Where the Minister certifies by notice, published in the Canada Gazette, that any country that has not adhered to the Convention and the Additional Protocol thereto, set out in the Second Schedule, grants or has undertaken to grant, either by treaty, convention, agreement or law, to citizens of Canada the benefit of copyright on substantially the same basis as to its own citizens or copyright protection substantially equal to that conferred by this Act, such country shall, for the purpose of the rights conferred by this Act, be treated as if it were a country to which this Act extends; and the Minister may give such a certificate as aforesaid, notwithstanding that the remedies for enforcing the rights, or the restrictions on the importation of copies of works, under the law of such country, differ from those in this Act.

(3) Copyright shall subsist for the term hereinafter mentioned in records, perforated rolls, and other contrivances by means of which sounds may be mechanically reproduced, in like manner as if such contrivances were musical, literary or dramatic works. R.S., c. 32, s. 4.

TERM OF COPYRIGHT.

5. The term for which copyright shall subsist shall, except as otherwise expressly provided by this Act, be the life of the author and a period of fifty years after his death. R.S., c. 32, s. 5.

6. In the case of a literary, dramatic or musical work, or an engraving, in which copyright subsists at the date of the death of the author or, in the case of a work of joint authorship, at or immediately before the date of the death of the author who dies last, but which has not been published, nor, in the case of a dramatic or musical work, been performed in public, nor, in the case of a lecture, been delivered in public, before that date, copyright shall subsist till publication, or performance or delivery in public, whichever may first happen, and for a term of fifty years thereafter. R.S., 1952.
7. (1) After the expiration of twenty-five years, or in the case of a work in which copyright subsisted on the 4th day of June, 1921, thirty years, from the death of the author of a published work, copyright in the work shall not be deemed to be infringed by the reproduction of the work for sale if the person reproducing the work proves that he has given the prescribed notice in writing of his intention to reproduce the work, and that he has paid in the prescribed manner to, or for the benefit of, the owner of the copyright, royalties in respect of all copies of the work sold by him, calculated at the rate of ten per cent on the price at which he publishes the work.

(2) For the purposes of this section, the Governor in Council may make regulations prescribing the mode in which notices are to be given, and the particulars to be given in such notices, and the mode, time, and frequency of the payment of royalties, including, if he thinks fit, regulations requiring payment in advance or otherwise securing the payment of royalties. R.S., c. 32, s. 7.

8. (1) In the case of a work of joint authorship, copyright shall subsist during the life of the author who dies last and for a term of fifty years after his death, and references in this Act to the period after the expiration of any specified number of years from the death of the author shall be construed as references to the period after the expiration of the like number of years from the death of the author who dies last, and in the provisions of this Act with respect to the grant of compulsory licences a reference to the date of the death of the author who dies last shall be substituted for the date of the death of the author.

(2) Authors who are nationals of any country that grants a term of protection shorter than that mentioned in subsection (1) are not entitled to claim a longer term of protection in Canada. 1931, c. 8, s. 4.

9. The term for which copyright shall subsist in photographs shall be fifty years from the making of the original negative from which the photograph was directly or indirectly derived, and the person who was owner of such negative at the time when such negative was made shall be deemed
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deemed to be the author of the photograph so derived, and, where such owner is a body corporate, the body corporate shall be deemed for the purposes of this Act to reside within Her Majesty's Dominions, if it has established a place of business therein. R.S., c. 32, s. 9.

10. The term for which copyright shall subsist in records, perforated rolls and other contrivances by means of which sounds may be mechanically reproduced shall be fifty years from the making of the original plate from which the contrivance was directly or indirectly derived, and the person who was the owner of such original plate at the time when such plate was made shall be deemed to be the author of such contrivance, and where such owner is a body corporate, the body corporate shall be deemed for the purposes of this Act to reside within Her Majesty's Dominions if it has established a place of business therein. R.S., c. 32, s. 10.

11. Without prejudice to any rights or privileges of the Crown, where any work is, or has been, prepared or published by or under the direction or control of Her Majesty or any government department, the copyright in the work shall, subject to any agreement with the author, belong to Her Majesty, and in such case shall continue for a period of fifty years from the date of the first publication of the work. R.S., c. 32, s. 11.

Ownership of Copyright.

12. (1) Subject to the provisions of this Act, the author of a work shall be the first owner of the copyright therein.

(2) Where, in the case of an engraving, photograph, or portrait, the plate or other original was ordered by some other person and was made for valuable consideration in pursuance of that order, then in the absence of any agreement to the contrary, the person by whom such plate or other original was ordered shall be the first owner of the copyright.

(3) Where the author was in the employment of some other person under a contract of service or apprenticeship and the work was made in the course of his employment by that person, the person by whom the author was employed shall, in the absence of any agreement to the contrary, be the first owner of the copyright; but where the work is an article or other contribution to a newspaper, magazine, or similar periodical, there shall, in the absence of any agreement to the contrary, be deemed to be reserved to

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to the author a right to restrain the publication of the work, otherwise than as part of a newspaper, magazine, or similar periodical.

(4) The owner of the copyright in any work may assign the right, either wholly or partially, and either generally or subject to territorial limitations, and either for the whole term of the copyright or for any other part thereof, and may grant any interest in the right by licence, but no such assignment or grant is valid unless it is in writing signed by the owner of the right in respect of which the assignment or grant is made, or by his duly authorized agent.

(5) Where the author of a work is the first owner of the copyright therein, no assignment of the copyright, and no grant of any interest therein, made by him, otherwise than by will, after the 4th day of June, 1921, is operative to vest in the assignee or grantee any rights with respect to the copyright in the work beyond the expiration of twenty-five years from the death of the author, and the reversionary interest in the copyright expectant on the termination of that period shall, on the death of the author, notwithstanding any agreement to the contrary, devolve on his legal representatives as part of his estate, and any agreement entered into by him as to the disposition of such reversionary interest is null and void; but nothing in this subsection shall be construed as applying to the assignment of the copyright in a collective work or a licence to publish a work or part of a work as part of a collective work.

(6) Where, under any partial assignment of copyright, the assignee becomes entitled to any right comprised in copyright, the assignee, as respects the rights so assigned, and the assignor, as respects the rights not assigned, shall be treated for the purposes of this Act as the owner of the copyright, and the provisions of this Act shall have effect accordingly.

(7) Independently of the author's copyright, and even after the assignment, either wholly or partially, of the said copyright, the author shall have the right to claim authorship of the work, as well as the right to restrain any distortion, mutilation or other modification of the said work which would be prejudicial to his honour or reputation. R.S., c. 32, s. 12; 1931, c. 8, s. 5.

COMPULSORY LICENCES.

13. Where, at any time after the death of the author of a literary, dramatic, or musical work that has been published or performed in public, a complaint is made to the Governor

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Governor in Council that the owner of the copyright in the work has refused to republish or to allow the republication of the work or has refused to allow the performance in public of the work, and that by reason of such refusal the work is withheld from the public, the owner of the copyright may be ordered to grant a licence to reproduce the work or perform the work in public, as the case may be, on such terms and subject to such conditions as the Governor in Council may think fit. R.S., c. 32, s. 13.

**LICENCES.**

14. (1) Any person may apply to the Minister for a licence to print and publish in Canada any book wherein copyright subsists, if at any time after publication and within the duration of the copyright the owner of the copyright fails

(a) to print the said book or cause the same to be printed in Canada, or

(b) to supply by means of copies so printed the reasonable demands of the Canadian market for such book.

(2) Such application may be in such form as may be prescribed by the regulations and shall state the proposed retail price of the edition of such book proposed to be printed.

(3) Every applicant for a licence under this section shall with his application deposit with the Minister an amount not less than ten per cent of the retail selling price of one thousand copies of such book and not less than one hundred dollars and such amount shall, if such application is unsuccessful, be returned to such applicant less such deductions for fees as may be authorized by the regulations.

(4) Notice of such application shall forthwith be communicated by the Minister to the owner of the copyright in such manner as may be prescribed by the regulations.

(5) Where the owner of the copyright does not within a delay to be fixed by the regulations after communication of such notice give an undertaking, with such security as may be prescribed by the regulations, to procure within two months after the date of such communication the printing in Canada of an edition of not less than one thousand copies of such book, the Minister in his discretion may grant to the applicant a licence to print and publish such book upon terms to be determined by the Minister after hearing the parties or affording them such opportunity to be heard as may be fixed by the regulations.
Where two or more persons apply for a licence.

(6) Where two or more persons have applied for a licence under this section, the Minister shall award the licence to the applicant proposing the terms, in the opinion of the Minister, most advantageous to the author, and if there are two proposing terms equally advantageous to the author, to the applicant whose application was first received.

Rights of licensee.

(7) Such licence when issued entitles the licensee to the sole right to print and publish such book in Canada during such term, not exceeding five years or for such edition or editions as may be fixed by the licence.

Royalty.

(8) Such licensee shall pay a royalty on the retail selling price of every copy of such book printed under such licence, at a rate to be determined by the Minister.

Undertaking by licensee.

(9) The acceptance of a licence for a book shall imply an undertaking by the licensee

(a) to print and publish in Canada an edition of the book of not less than one thousand copies, at the price specified in the licence, and within two months from the issue of the licence, and

(b) to print the same from the last authorized edition of the book in such manner as may be prescribed by the Minister, in full, without abbreviation or alteration of the letterpress, and, without varying, adding to, or diminishing the main design of such of the prints, engravings, maps, charts, musical compositions, or photographs contained in the book as the licensee reproduces.

10 (10) Every book published under a licence under this section shall have printed or otherwise impressed upon it the words "Printed under Canadian licence" and the calendar year of such licence and the retail selling price of such book.

(11) Where the Minister on complaint is satisfied that the licensee does not print and keep on sale in Canada a number of copies of the book sufficient to supply the reasonable demands, he shall, after giving the licensee an opportunity of being heard to show cause against the cancellation, cancel the licence.

(12) Where a book for which a licence has been issued is suppressed by the owner of the copyright, the licensee shall not print the book or any further copies thereof, but may sell any copies already printed, and may complete and sell

any copies in process of being printed under his licence, but the owner of the copyright is entitled to buy all such copies at the cost of printing them.

(13) Nothing in this section authorizes the granting without the consent of the author, of a licence to publish a second or succeeding edition of any work whereof such author has published one or more editions in Canada. R.S., c. 32, s. 14.

**SERIAL LICENCE.**

15. (1) Where the publication of a book is lawfully begun as a serial elsewhere than in Her Majesty's Dominions or a foreign country to which this Act applies, and the owner of the copyright has refused to grant a licence to any person in Canada, being a publisher of a periodical, to publish such book in serial form, a licence may in the discretion of the Minister be granted to any person in Canada, being the publisher of a periodical, to publish such book once in serial form in the said periodical; but a licence shall not be granted to more than one such publisher in the same city, town or place.

(2) Such licence may be issued by the Minister on application by the publisher in such form as may be prescribed by the regulations.

(3) The term "serial" under this section means and refers to any book that is first published in separate articles or as a tale or short story complete in one issue in a newspaper or periodical.

(4) The term "owner of a copyright" under this section may mean the owner of the right to publish in serial form as distinct and separate from other rights of publication.

(5) The application for a licence under this section may be in the form of a draft contract between the licensee and the owner of the copyright.

(6) Such licence may be upon the terms proposed in such draft contract, or upon terms prescribed by the regulations, but before such terms are settled the owner of the copyright is entitled to being fully heard in support of any contentions or representations he may deem it in his interests to make.

(7) The applicant for a licence under this section shall with his application deposit such amount of money as may be required by the regulations, and such money shall on the issue of the licence be paid forthwith to the owner of the copyright.

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2013: (8) R.S., 1952.
(8) Nothing in this Act prohibits the importation and
circulation of newspapers, magazines and periodicals that
together with foreign original matter contain serials licensed
to be printed and published in Canada. R.S., c. 32, s. 15.

16. (1) Every licence issued under sections 13, 14 and
15 shall be deemed to constitute a contract, on the terms
embodied in such licence or in this Act, between the owner
of the copyright and the licensee, and the licensee is
entitled to the like remedies as in the case of a contract.

(2) The licensee has the same power and right to take
any action or any legal proceedings to prevent or restrain
any infringement of copyright that affects the rights of
such licensee or to recover compensation or damages for
any such infringement that the owner of the copyright
would have for an infringement of his copyright.

(3) The owner of the copyright, in addition to any other
remedy in respect to such licence as a contract, is entitled,
in case of default by the licensee in observing the terms of
such licence, on petition to the Exchequer Court of Canada,
to have such licence cancelled.

(4) Particulars of such cancellation may be entered on
the Register of Copyrights.

(5) All moneys paid or payable by a licensee or applicant
for a licence under sections 13, 14 and 15 shall be paid to
the Minister.

(6) All moneys deposited by a successful applicant for a
licence and all moneys due from time to time by way of
royalty or otherwise from licensees shall likewise be paid
to the Minister and by him paid out to the persons entitled
thereto.

(7) The Minister may by regulations require every copy
of a book upon which the royalty has been duly paid to
be suitably stamped or marked.

(8) This section and sections 14 and 15 do not apply
to any work the author of which is a British subject, other
than a Canadian citizen, or the subject or citizen of a
country that has adhered to the Convention and the
Additional Protocol thereto set out in the Second Schedule.
R.S., c. 32, s. 16.

INFRINGEMENT OF COPYRIGHT.

17. (1) Copyright in a work shall be deemed to be
infringed by any person who, without the consent of the
owner

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owner of the copyright, does anything the sole right to do which is by this Act conferred on the owner of the copyright.

(2) The following acts do not constitute an infringement of copyright:

(a) any fair dealing with any work for the purposes of private study, research, criticism, review, or newspaper summary;

(b) where the author of an artistic work is not the owner of the copyright therein, the use by the author of any mould, cast, sketch, plan, model, or study made by him for the purpose of the work, if he does not thereby repeat or imitate the main design of that work;

(c) the making or publishing of paintings, drawings, engravings, or photographs of a work of sculpture or artistic craftsmanship, if permanently situate in a public place or building, or the making or publishing of paintings, drawings, engravings, or photographs that are not in the nature of architectural drawings or plans, of any architectural work of art;

(d) the publication in a collection, mainly composed of non-copyright matter, bona fide intended for the use of schools, and so described in the title and in any advertisements issued by the publisher, of short passages from published literary works not themselves published for the use of schools in which copyright subsists, if not more than two of such passages from works by the same author are published by the same publisher within five years, and the source from which such passages are taken is acknowledged;

(e) the publication in a newspaper of a report of a lecture delivered in public, unless the report is prohibited by conspicuous written or printed notice affixed before and maintained during the lecture at or about the main entrance of the building in which the lecture is given, and, except whilst the building is being used for public worship, in a position near the lecturer; but nothing in this paragraph affects the provisions in paragraph (a) as to newspaper summaries;

(f) the reading or recitation in public by one person of any reasonable extract from any published work;

(g) the performance without motive of gain of any musical work at any agricultural, agricultural-industrial exhibition or fair which receives a grant from or is held under Dominion, provincial or municipal authority, by the directors thereof.
(3) No church, college or school and no religious, charitable or fraternal organization shall be held liable to pay any compensation to the owner of any musical work or to any person claiming through him by reason of the public performance of any musical work in furtherance of a religious, educational or charitable object.

(4) Copyright in a work shall also be deemed to be infringed by any person who

(a) sells or lets for hire, or by way of trade exposes or offers for sale or hire;

(b) distributes either for the purposes of trade, or to such an extent as to affect prejudicially the owner of the copyright;

(c) by way of trade exhibits in public; or

(d) imports for sale or hire into Canada any work that to his knowledge infringes copyright or would infringe copyright if it had been made within Canada.

(5) Copyright in a work shall also be deemed to be infringed by any person who for his private profit permits a theatre or other place of entertainment to be used for the performance in public of the work without the consent of the owner of the copyright, unless he was not aware, and had no reasonable ground for suspecting, that the performance would be an infringement of copyright. R.S., c. 32, s. 17; 1938, c. 27, ss. 2, 5.

18. Notwithstanding anything in this Act, it shall not be an infringement of copyright in an address of a political nature delivered at a public meeting to publish a report thereof in a newspaper. R.S., c. 32, s. 18.

19. (1) It shall not be deemed to be an infringement of copyright in any musical, literary or dramatic work for any person to make within Canada records, perforated rolls, or other contrivances, by means of which sounds may be reproduced and by means of which the work may be mechanically performed, if such person proves

(a) that such contrivances have previously been made by, or with the consent or acquiescence of, the owner of the copyright in the work; and

(b) that he has given the prescribed notice of his intention to make the contrivances, and that there has been paid in the prescribed manner to, or for the benefit of, the owner of the copyright in the work royalties in respect of all such contrivances sold by him, as hereinafter mentioned.
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(2) Nothing in subsection (1) authorizes any alterations in, or omissions from, the work reproduced, unless contrivances reproducing the work subject to similar alterations and omissions have been previously made by, or with the consent or acquiescence of, the owner of the copyright, or unless such alterations or omissions are reasonably necessary for the adaptation of the work to the contrivances in question.

(3) For the purposes of subsection (1), a musical, literary or dramatic work shall not be deemed to include a contrivance by means of which sounds may be mechanically reproduced.

(4) The making of the necessary manuscript arrangement and instrumentations of the copyrighted work, for the sole purpose of the adaptation of the work to the contrivances in question, shall not be deemed an infringement of copyright.

(5) The royalty as aforesaid shall be two cents for each playing surface of each such record and two cents for each perforated roll or other contrivance.

(6) Where any such contrivance is made reproducing on the same playing surface two or more different works in which copyright subsists, and the owners of the copyright therein are different persons, the sums payable by way of royalties under this section shall be apportioned amongst the several owners of the copyright equally.

(7) When any such contrivances by means of which a literary, dramatic or musical work may be mechanically performed have been made, then for the purposes of this section, the owner of the copyright in the work shall, in relation to any person who makes the prescribed enquiries, be deemed to have given his consent to the making of such contrivances if he fails to reply to such enquiries within the prescribed time.

(8) For the purposes of this section, the Governor in Council may make regulations prescribing anything that under this section is to be prescribed, and prescribing the mode in which notices are to be given and the particulars to be given in such notices, and the mode, time, and frequency of the payment of royalties; and any such regulations may, if the Governor in Council thinks fit, include regulations requiring payment in advance or otherwise securing the payment of royalties.
(9) In the case of musical, literary or dramatic works published before the 1st day of January, 1924, the foregoing provisions shall have effect, subject to the following modifications and additions:

(a) the conditions as to the previous making by, or with the consent or acquiescence of, the owner of the copyright in the work, and the restrictions as to alterations in or omissions from the work, do not apply;

(b) no royalties are payable in respect of contrivances lawfully made and sold by the manufacturer before the 1st day of January, 1924;

(c) notwithstanding any assignment made before the 4th day of June, 1921, of the copyright in a literary or dramatic or musical work, any rights conferred by this Act in respect of the making, or authorizing the making, of contrivances by means of which the work may be mechanically performed, shall belong to the author or his legal representatives and not to the assignee, and the royalties aforesaid shall be payable to, and for the benefit of, the author of the work or his legal representatives.

(10) Notwithstanding anything in this Act, where a record, perforated roll, or other contrivance by means of which sounds may be mechanically reproduced has been made before the 1st day of January, 1924, copyright shall, as from the said date, subsist therein in like manner and for the like term as if this Act had been in force at the date of the making of the original plate from which the contrivance was directly or indirectly derived; the person who, on the 1st day of January, 1924, is the owner of such original plate shall be the first owner of such copyright; and nothing in this provision shall be construed as conferring copyright in any such contrivance if the making thereof would have infringed copyright in some other such contrivance, if this provision had been in force at the time of the making of the first mentioned contrivance. R.S., c. 32, s. 19.

CIVIL REMEDIES.

20. (1) Where copyright in any work has been infringed, the owner of the copyright is, except as otherwise provided by this Act, entitled to all such remedies by way of injunction, damages, accounts, and otherwise, as are or may be conferred by law for the infringement of a right.

(2) The costs of all parties in any proceedings in respect of the infringement of copyright shall be in the absolute discretion of the court.

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(3) In any action for infringement of copyright in any work, in which the defendant puts in issue either the existence of the copyright, or the title of the plaintiff thereto, then, in any such case,

(a) the work shall, unless the contrary is proved, be presumed to be a work in which copyright subsists; and

(b) the author of the work shall, unless the contrary is proved, be presumed to be the owner of the copyright; and where any such question is at issue, and no grant of the copyright or of an interest in the copyright, either by assignment or licence, has been registered under this Act, then, in any such case,

(i) if a name purporting to be that of the author of the work is printed or otherwise indicated thereon in the usual manner, the person whose name is so printed or indicated shall, unless the contrary is proved, be presumed to be the author of the work; and

(ii) if no name is so printed or indicated, or if the name so printed or indicated is not the author's true name or the name by which he is commonly known, and a name purporting to be that of the publisher or proprietor of the work is printed or otherwise indicated thereon in the usual manner, the person whose name is so printed, or indicated shall, unless the contrary is proved, be presumed to be the owner of the copyright in the work for the purpose of proceedings in respect of the infringement of copyright therein.

(4) Where any person infringes the copyright in any work that is protected under the provisions of this Act, such person is liable to pay such damages to the owner of the right infringed as he may have suffered due to the infringement, and in addition thereto such part of the profits that the infringer has made from such infringement as the court may decide to be just and proper; and in proving profits the plaintiff shall be required to prove only receipts or revenues derived from the publication, sale or other disposition of an infringing work, or from any unauthorized performance of the work in which copyright subsists; and the defendant shall be required to prove every element of cost which he claims.

(5) The author or other owner of any copyright or any person or persons deriving any right, title or interest by assignment or grant in writing from any author or other owner shall be protected in the exercise of all the rights secured by the protection of separate rights.
owner as aforesaid, may each, individually for himself, in his own name as party to a suit, action, or proceeding, protect and enforce such rights as he may hold, and to the extent of his right, title, and interest is entitled to the remedies provided by this Act.

(6) The Exchequer Court of Canada shall have concurrent jurisdiction with provincial courts to hear and determine all civil actions, suits, or proceedings that may be instituted for violation of any of the provisions of this Act or to enforce the civil remedies provided by this Act. R.S., c. 32, s. 20; 1931, c. 8, s. 7.

21. All infringing copies of any work in which copyright subsists, or of any substantial part thereof, and all plates used or intended to be used for the production of such infringing copies, shall be deemed to be the property of the owner of the copyright, who accordingly may take proceedings for the recovery of the possession thereof or in respect of the conversion thereof. R.S., c. 32, s. 21.

22. Where proceedings are taken in respect of the infringement of the copyright in any work and the defendant in his defence alleges that he was not aware of the existence of the copyright in the work, the plaintiff is not entitled to any remedy other than an injunction in respect of the infringement if the defendant proves that at the date of the infringement he was not aware, and had no reasonable ground for suspecting that copyright subsisted in the work; but if at the date of the infringement the copyright in the work was duly registered under this Act, the defendant shall be deemed to have had reasonable ground for suspecting that copyright subsisted in the work. R.S., c. 32, s. 22.

23. (1) Where the construction of a building or other structure that infringes or that, if completed, would infringe the copyright in some other work has been commenced, the owner of the copyright is not entitled to obtain an injunction in respect of the construction of such building or structure or to order its demolition.

(2) Such of the other provisions of this Act as provide that an infringing copy of a work shall be deemed to be the property of the owner of the copyright, or as impose summary penalties, do not apply in any case to which this section applies. R.S., c. 32, s. 23.

24. An action in respect of infringement of copyright shall not be commenced after the expiration of three years next after the infringement. R.S., c. 32, s. 24.
25. (1) Where any person knowingly
   (a) makes for sale or hire any infringing copy of a work
       in which copyright subsists,
   (b) sells or lets for hire, or by way of trade exposes or
       offers for sale or hire any infringing copy of any such
       work,
   (c) distributes infringing copies of any such work either
       for the purpose of trade or to such an extent as to
       affect prejudicially the owner of the copyright,
   (d) by way of trade exhibits in public any infringing
       copy of any such work, or
   (e) imports for sale or hire into Canada any infringing
       copy of any such work,

he is guilty of an offence under this Act and is liable on
summary conviction to a fine not exceeding ten dollars
for every copy dealt with in contravention of this section,
but not exceeding two hundred dollars in respect of the
same transaction; or in the case of a second or subsequent
offence, either to such fine or to imprisonment with or
without hard labour for a term not exceeding two months.

(2) Where any person knowingly makes or has in his
   possession any plate for the purpose of making infringing
   copies of any work in which copyright subsists, or know-
   ingly and for his private profit causes any such work to be
   performed in public without the consent of the owner of the
   copyright, he is guilty of an offence under this Act, and is
   liable on summary conviction to a fine not exceeding two
   hundred dollars, or in the case of a second or subsequent
   offence, either to such fine or to imprisonment with or
   without hard labour for a term not exceeding two months.

(3) The court before which any such proceedings are
   taken may, whether the alleged offender is convicted or
   not, order that all copies of the work or all plates in the
   possession of the alleged offender that appear to it to be
   infringing copies or plates for the purpose of making
   infringing copies, be destroyed or delivered up to the owner
   of the copyright or otherwise dealt with as the court may
   think fit. R.S., c. 32, s. 25.

26. (1) Any person who, without the written consent
   of the owner of the copyright or of his legal representative,
   knowingly performs or causes to be performed in public and
   for private profit the whole or any part, constituting an
   infringement, of any dramatic or operatic work or musical
   composition

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composition in which copyright subsists in Canada, is guilty of an offence, and is liable on summary conviction to a fine not exceeding two hundred and fifty dollars, or in the case of a second or subsequent offence, either to such fine or to imprisonment for a term not exceeding two months, or to both.

(2) Any person who makes or causes to be made any change in or suppression of the title, or the name of the author, of any dramatic or operatic work or musical composition in which copyright subsists in Canada, or who makes or causes to be made any change in such work or composition itself without the written consent of the author or of his legal representative, in order that the same may be performed in whole or in part in public for private profit, is guilty of an offence, and is liable on summary conviction to a fine not exceeding five hundred dollars, or in the case of a second or subsequent offence, either to such fine or to imprisonment for a term not exceeding four months, or to both. R.S., c. 32, s. 26.

IMPORTATION OF COPIES.

27. Copies made out of Canada of any work in which copyright subsists that if made in Canada would infringe copyright and as to which the owner of the copyright gives notice in writing to the Department of National Revenue that he is desirous that such copies should not be so imported into Canada, shall not be so imported, and shall be deemed to be included in Schedule C to the Customs Tariff, and that Schedule shall apply accordingly. R.S., c. 32, s. 27.

28. (1) Where the owner of the copyright has by licence or otherwise granted the right to reproduce any book in Canada, or where a licence to reproduce such book has been granted under the provisions of this Act, it shall not be lawful except as provided in subsection (3) to import into Canada copies of such book, and such copies shall be deemed to be included in Schedule C to the Customs Tariff, and that Schedule shall apply accordingly.

(2) Except as provided in subsection (3), it shall be unlawful to import into Canada copies of any book in which copyright subsists until fourteen days after publication thereof and during such period or any extension thereof such copies shall be deemed to be included in Schedule C to the Customs Tariff, and that Schedule shall apply accordingly, but if within the said period of fourteen days an application for a licence has been made in accordance with
with the provisions of this Act relating thereto, the Minister may in his discretion extend the said period, and shall forthwith notify the Department of National Revenue of such extension; and the prohibition against importation shall be continued accordingly.

(3) Notwithstanding anything in this Act it shall be lawful for any person

(a) to import for his own use not more than two copies of any work published in any country adhering to the Convention;

(b) to import for use by any department of Her Majesty’s Government for Canada or any of the provinces of Canada, copies of any work, wherever published;

(c) at any time before a work is printed or made in Canada to import any copies required for the use of any public library or institution of learning;

(d) to import any book lawfully printed in Great Britain or in a foreign country that has adhered to the Convention and the Additional Protocol thereto set out in the Second Schedule, and published for circulation among, and sale to the public within either; but any officer of the Customs, may in his discretion, require any person seeking to import any work under this section to produce satisfactory evidence of the facts necessary to establish his right so to import.

(4) This section does not apply to any work the author of which is a British subject, other than a Canadian citizen, or the subject or citizen of a country that has adhered to the Convention and the Additional Protocol thereto set out in the Second Schedule. R.S., c. 32, s. 28.

ADMINISTRATION.

29. The Copyright Office shall be attached to the Patent Office. R.S., c. 32, s. 29.

30. The Commissioner of Patents shall exercise the powers conferred and perform the duties imposed upon him by this Act under the direction of the Minister, and, in the absence or inability to act of the Commissioner of Patents, the Registrar of Copyrights or other officer temporarily appointed by the Minister, may, as Acting Commissioner, exercise such powers and perform such duties under the direction of the Minister. 1931, c. 8, s. 8.

31. There shall be a Registrar of Copyrights. R.S., c. 32, s. 31.

32. The Commissioner of Patents or the Registrar of Copyrights shall sign all entries made in the registers and shall sign all certificates and certified copies under the seal of the Copyright Office. R.S., c. 32, s. 32.

33. The Registrar of Copyrights shall perform such other duties in connection with the administration of this Act as may be assigned to him by the Commissioner of Patents. R.S., c. 32, s. 33.

34. There shall be a seal of the Copyright Office and impressions thereof shall be judicially noticed. R.S., c. 32, s. 34.

35. The Commissioner of Patents shall, subject to the business and Minister, oversee and direct the officers, clerks and employees of the Copyright Office, and have general control of the business thereof, and shall perform such other duties as are assigned to him by the Governor in Council. R.S., c. 32, s. 35.

36. (1) Every register of copyrights under this Act shall be prima facie evidence of the particulars entered therein and documents purporting to be copies of any entries therein or extracts therefrom, certified by the Commissioner of Patents or the Registrar of Copyrights and sealed with the seal of the Copyright Office, shall be admissible in evidence in all courts without further proof or production of the originals.

(2) A certificate of registration of copyright in a work shall be prima facie evidence that copyright subsists in the work and that the person registered is the owner of such copyright. R.S., c. 32, s. 36.

REGISTRATION.

37. (1) The Minister shall cause to be kept at the Copyright Office, books to be called the Registers of Copyrights, in which may be entered the names or titles of works and the names and addresses of authors, and such other particulars as may be prescribed.

(2) The author or publisher of, or the owner of, or other person interested in the copyright in any work may cause the particulars respecting the work to be entered in the register.

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(3) In the case of an encyclopædia, newspaper, review, Single entry magazine or other periodical work, or work published in sufficient a series of books or parts, it shall not be necessary to make a separate entry for each number or part, but a single entry for the whole work shall suffice.

(4) There shall also be kept at the Copyright Office such Indexes. indexes of the registers established under this section as may be prescribed.

(5) The registers and indexes established under this section shall be in the prescribed form, and shall at all reasonable times be open to inspection, and any person is entitled to take copies of or make extracts from any such register.

(6) Any registration made under the Copyright Act, Form and Indexes of the registers established under this section as may be prescribed. effective. chapter 70 of the Revised Statutes of Canada 1906, has the same force and effect as if made under this Act.

(7) Any work in which copyright, operative in Canada, Subsisting copyright. subsisted immediately before the 1st day of January, 1924, is registrable under this Act. R.S., c. 32, s. 37.

38. (1) The application for the registration of a copy- By whom right may be made in the name of the author or of his legal representatives, by any person purporting to be agent of such author or legal representatives.

(2) Any damage caused by a fraudulent or an erroneous Recovery of damages. assumption of such authority shall be recoverable in any court of competent jurisdiction. R.S., c. 32, s. 38.

39. Application for registration of a copyright shall be made in accordance with the prescribed form, and shall be deposited at the Copyright Office together with the prescribed fee. R.S., c. 32, s. 39.

40. (1) Any grant of an interest in a copyright, either Registration of a grant of interest in copyright. by assignment or licence, may be registered in the Registers of Copyrights at the Copyright Office, upon production to the Copyright Office of the original instrument and a certified copy thereof, and payment of the prescribed fee.

(2) The certified copy shall be retained at the Copyright Office and the original shall be returned to the person depositing it, with a certificate of its registration endorsed thereon or affixed thereto.

(3) Any grant of an interest in a copyright, either by assignment or licence, shall be adjudged void against any subsequent assignee or licensee for valuable consideration without 2025. R.S., 1952.
without actual notice, unless such prior assignment or licence is registered in the manner prescribed by this Act before the registering of the instrument under which such subsequent assignee or licensee claims.

(4) The Exchequer Court of Canada or a judge thereof may, on application of the Registrar of Copyrights or of any person aggrieved, order the rectification of any register of Copyrights under this Act by

(a) the making of any entry wrongly omitted to be made in the register,

(b) the expunging of any entry wrongly made in or remaining on the register, or

(c) the correction of any error or defect in the register, and any such rectification of the register shall be retroactive from such date as the court or judge thereof may order.

(5) Any instruments referred to in this section may be executed, subscribed or acknowledged at any place in the United Kingdom or in any of Her Majesty's dominions, colonies or possessions, or in the United States of America, by the assignor, grantor, licensor or mortgagor, before any notary public, commissioner or other official or the judge of any court, who is authorized by law to administer oaths or perform notarial acts in such place, and who also subscribes his signature and affixes thereto or impresses thereon his official seal or the seal of the court of which he is such judge.

(6) Any such instrument may be executed, subscribed or acknowledged by the assignor, grantor, licensor or mortgagor, in any other foreign country before any notary public, commissioner, or other official or the judge of any court of such foreign country, who is authorized to administer oaths or perform notarial acts in such foreign country and whose authority shall be proved by the certificate of a diplomatic or consular officer of the United Kingdom or of Canada exercising his functions in such foreign country.

(7) Such official seal or seal of the court or such certificate of a diplomatic or consular officer shall be prima facie evidence of the execution of the instrument; and the instrument with such seal or certificate affixed or attached thereto shall be admissible as evidence in any action or proceeding brought under this Act without further proof.

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(8) The provisions of subsections (5) and (6) shall be deemed to be permissive only, and the execution of any documents referred to in this section may in any case be proved by oral testimony. 1931, c. 8, s. 9.

FEES.

41. (1) The following fees shall be paid to the Minister in advance before an application for any of the following purposes is received, that is to say:

Registering a copyright .......................... $ 2 00
Registering an assignment of copyright in respect of each copyright assigned, including certificate of registration ..................... 1 00
Certificate of registration of copyright ............ 1 00
Certified copies of documents or extracts:
   For every folio of one hundred words ...... 0 10

(2) Such further or other fees as may be necessary for the purposes of this Act may be established and imposed by Order in Council.

(3) The fees payable under this section shall be in full of all services by the Minister or any person employed by him.

(4) No person is exempt from the payment of any fee or charge payable in respect of any services performed under this Act for such person.

(5) All fees received under this Act shall be paid over to the Minister of Finance, and shall form part of the Consolidated Revenue Fund of Canada. R.S., c. 32, s. 41.

42. (1) Where any person is immediately before the 1st day of January, 1924, entitled to any such right in any work as is specified in the first column of the First Schedule, or to any interest in such a right, he is, as from that date, entitled to the substituted right set forth in the second column of that Schedule, or to the same interest in such a substituted right, and to no other right or interest, and such substituted right shall subsist for the term for which it would have subsisted if this Act had been in force at the date when the work was made, and the work had been one entitled to copyright thereunder.

(2) Where the author of any work in which any such right as is specified in the first column of the First Schedule subsists on the 1st day of January, 1924, has, before that date, assigned the right or granted any interest therein for 2027 the R.S., 1952.
the whole term of the right, then at the date when, but for the passing of this Act, the right would have expired, the substituted right conferred by this section shall, in the absence of express agreement, pass to the author of the work, and any interest therein created before the 1st day of January, 1924, and then subsisting shall determine; but the person who immediately before the date at which the right would so have expired was the owner of the right or interest is entitled at his option either

(a) on giving such notice as hereinafter mentioned, to an assignment of the right or the grant of a similar interest therein for the remainder of the term of the right for such consideration as, failing agreement, may be determined by arbitration, or

(b) without any such assignment or grant, to continue to reproduce or perform the work in like manner as theretofore subject to the payment, if demanded by the author within three years after the date at which the right would have so expired, of such royalties to the author as, failing agreement, may be determined by arbitration, or where the work is incorporated in a collective work and the owner of the right or interest is the proprietor of that collective work, without any such payment, and

the notice above referred to must be given not more than one year nor less than six months before the date at which the right would have so expired, and must be sent by registered post to the author, or if he cannot with reasonable diligence be found, advertised in the Canada Gazette.

(3) Where any person has, before the 1st day of January, 1924, taken any action whereby he has incurred any expenditure or liability in connection with the reproduction or performance of any work in a manner that at the time was lawful, or for the purpose of or with a view to the reproduction or performance of a work at a time when such reproduction or performance would, but for the passing of this Act, have been lawful, nothing in this section diminishes or prejudices any rights or interests arising from or in connection with such action that are subsisting and valuable at the said date, unless the person who by virtue of this section becomes entitled to restrain such reproduction or performance agrees to pay such compensation as, failing agreement, may be determined by arbitration.

(4) For the purposes of this section, the expression "author" includes the legal representatives of a deceased author.

"Author" defined.
(5) Subject to the provisions of this Act, copyright shall not subsist in any work made before the 1st day of January, 1924, otherwise than under, and in accordance with, the provisions of this section. R.S., c. 32, s. 42.

CLERICAL ERRORS NOT TO INVALIDATE.

43. Clerical errors that occur in the framing or copying of an instrument drawn by any officer or employee in or of the Copyright Office shall not be construed as invalidating such instrument, but when discovered they may be corrected under the authority of the Minister. R.S., c. 32, s. 43.

RULES AND REGULATIONS.

44. (1) The Governor in Council may make such rules and regulations, and prescribe such forms as appear to him necessary and expedient for the purposes of this Act.

(2) The Governor in Council may make orders for altering, revoking, or varying any order in council made under this Act, but any order made under this section shall not affect prejudicially any rights or interests acquired or accrued at the date when the order comes into operation, and shall provide for the protection of such rights and interests. R.S., c. 32, s. 44.

GENERAL.

45. No person is entitled to copyright or any similar right in any literary, dramatic, musical or artistic work otherwise than under and in accordance with the provisions of this Act, or of any other statutory enactment for the time being in force, but nothing in this section shall be construed as abrogating any right or jurisdiction to restrain a breach of trust or confidence. R.S., c. 32, s. 45.

46. (1) This Act does not apply to designs capable of being registered under the Industrial Design and Union Label Act, except designs that, though capable of being so registered, are not used or intended to be used as models or patterns to be multiplied by any industrial process.

(2) General rules, under the provisions of the Industrial Design and Union Label Act, may be made for determining the conditions under which a design shall be deemed to be used for such purposes as aforesaid. R.S., c. 32, s. 46.

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CONVENTION OF BERNE.

47. The Governor in Council may take such action as may be necessary to secure the adherence of Canada to the revised Convention of Berne, signed the 13th day of November, 1908, and the Additional Protocol thereto signed at Berne the 20th day of March, 1914, set out in the Second Schedule. R.S., c. 32, s. 48.

PERFORMING RIGHTS SOCIETIES.

48. (1) Each society, association or company that carries on in Canada the business of acquiring copyrights of dramatico-musical or musical works or of performing rights therein, and deals with or in the issue or grant of licences for the performance in Canada of dramatico-musical or musical works in which copyright subsists, shall, from time to time, file with the Minister at the Copyright Office lists of all dramatico-musical and musical works, in current use in respect of which such society, association or company has authority to issue or grant performing licences or to collect fees, charges or royalties for or in respect of the performance of its works in Canada.

(2) Each such society, association or company shall, on or before the 1st day of November, 1936, and, thereafter, on or before the 1st day of November in each and every year, file, with the Minister at the Copyright Office statements of all fees, charges or royalties which such society, association or company proposes during the next ensuing calendar year to collect in compensation for the issue or grant of licences for or in respect of the performance of its works in Canada.

(3) Where any such society, association or company refuses or neglects to file with the Minister at the Copyright Office the statement or statements prescribed by subsection (2) no action or other proceeding to enforce any civil or summary remedy for infringement of the performing right in any dramatico-musical or musical work claimed by any such association, society or company shall be commenced or continued, unless the consent of the Minister is given in writing. 1936, c. 28, s. 2; 1938, c. 27, s. 1.

49. (1) As soon as practicable after the receipt of the statements prescribed by subsection (2) of section 48, the Minister shall publish them in the Canada Gazette and shall notify that any person having any objection to the proposals contained in the statements must lodge particulars in writing of his objection with the Minister at

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the Copyright Office on or before a day to be fixed in the notice, not being earlier than twenty-one days after the date of publication in the Canada Gazette of such notice.

(2) As soon as practicable after the date fixed in said notice as aforesaid the Minister shall refer the statements and any objection received in response to the notice to a Board to be known as the Copyright Appeal Board. 1936, c. 28, s. 2.

50. (1) The Copyright Appeal Board shall consist of three members, who shall be appointed by the Governor in Council.

(2) One of the members of the Copyright Appeal Board shall be a person who holds or has held high judicial office and he shall be the Chairman of the Board; the other two members of the Board shall be selected from officers of the public service of Canada.

(3) No fees or emoluments of any kind shall be payable to, or received by, any member of the Board in connection with services rendered as such member, but the said members shall be paid actual travelling and living expenses necessarily incurred in connection with the business of the Board.

(4) Subject to the provisions of this Act, the Copyright Appeal Board may make rules and provisions respecting

(a) the sittings of the Board;

(b) the manner of dealing with matters and business before the Board; and

(c) generally, the carrying on of the work of the Board and the management of its internal affairs.

(5) The Copyright Appeal Board may call to its aid in an advisory capacity the services of any person having technical or special knowledge of the matters in question before it and may pay such person such fees or other remuneration and actual travelling and living expenses as may be approved by the Minister.

(6) As soon as practicable after the Minister has referred to the Copyright Appeal Board the statements of proposed fees, charges or royalties as herein provided and the objections, if any, received in respect thereto, the Board shall proceed to consider the statements and the objections, if any, and may itself, notwithstanding that no objection has been lodged, take notice of any matter which in its opinion is one for objection; the Board shall, in respect of

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of every objection, advise the society, association or company concerned of the nature of the objection and shall afford it an opportunity of replying thereto.

(7) In respect of public performances by means of any radio receiving set or gramophone in any place other than a theatre that is ordinarily and regularly used for entertainments to which an admission charge is made, no fees, charges or royalties shall be collectable from the owner or user of the radio receiving set or gramophone, but the Copyright Appeal Board shall, so far as possible, provide for the collection in advance from radio broadcasting stations or gramophone manufacturers, as the case may be, of fees, charges and royalties appropriate to the new conditions produced by the provisions of this subsection and shall fix the amount of the same; in so doing the Board shall take into account all expenses of collection and other outlays, if any, saved or savable by, for or on behalf of the owner of the copyright or performing right concerned or his agents, in consequence of the provisions of this subsection.

(8) Upon the conclusion of its consideration, the Copyright Appeal Board shall make such alterations in the statements as it may think fit and shall transmit the statements thus altered or revised or unchanged to the Minister certified as the approved statements; the Minister shall thereupon as soon as practicable after the receipt of such statements so certified publish them in the Canada Gazette and furnish the society, association or company concerned with a copy of them.

(9) The statements of fees, charges or royalties so certified as approved by the Copyright Appeal Board shall be the fees, charges or royalties which the society, association or company concerned may respectively lawfully sue for or collect in respect of the issue or grant by it of licences for the performance of all or any of its works in Canada during the ensuing calendar year in respect of which the statements were filed as aforesaid.

(10) No such society, association or company shall have any right of action or any right to enforce any civil or summary remedy for infringement of the performing right in any dramatico-musical or musical work claimed by any such society, association or company against any person who has tendered or paid to such society, association or company the fees, charges or royalties that have been approved as aforesaid. 1936, c. 28, s. 2; 1938, c. 27, s. 4.

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51. (1) The Governor in Council on the recommendation of the Minister is authorized to prescribe the fees, charges or royalties that any such society, association or company may lawfully sue for or collect in respect of the issue or grant by it of licences for the performance of all or any of such works in Canada until the 1st day of January, 1937; the Governor in Council may also direct and specify the date from which such fees, charges or royalties shall be deemed to have been so prescribed, but the date so directed and specified shall not be earlier than the date upon which, as appears from the Statements that have been heretofore filed with the Minister at the Copyright Office, such society, association or company proposed to collect the fees, charges or royalties which shall be superseded by the fees, charges or royalties prescribed by the Governor in Council; the Governor in Council may exercise the power hereby conferred by more than one Order bearing the same or different dates and prescribing the fees, charges or royalties in respect of different classes of performance.

(2) No action or other proceeding to enforce any civil or summary remedy for infringement of the performing right in any dramatico-musical or musical work claimed by any such society, association or company shall be commenced to tendered, or continued, and no judgment or sentence shall be rendered in any court against any person who has tendered or who has paid to such society, association or company fees, charges or royalties prescribed by the Governor in Council as aforesaid; but any stay of proceedings or extension of stay of proceedings lawfully prescribed by the Minister before the coming into force of the amending Act of 1936 shall continue to be effective until the Governor in Council has prescribed the fees, charges or royalties as aforesaid. 1936, c. 28, s. 2; 1950, c. 50, s. 10.

COPIES TO LIBRARIAN OF PARLIAMENT.

52. The publisher of every book published in Canada, within three months after the publication thereof, shall deliver or cause to be delivered, at his own expense, to the Librarian of Parliament, who shall give a written receipt therefor, two copies of the first edition and two copies of each subsequent edition if such subsequent edition contains additions or alterations either in the letter press or in the maps, prints or other engravings thereto belonging. 1931, c. 8, s. 11.
Adherence to Rome Copyright Convention.

53. The Governor in Council may take such action as may be deemed necessary to secure the adherence of Canada to the revised Convention for the protection of artistic and literary works which was signed at Rome the 2nd day of June, 1928, and which is set out in the Third Schedule. 1931, c. 8, s. 12.

FIRST SCHEDULE.

(See sec. 42.)

EXISTING RIGHTS

<table>
<thead>
<tr>
<th>Existing Right</th>
<th>Substituted Right</th>
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<tbody>
<tr>
<td>(a) In the case of Works other than Dramatic and Musical Works.</td>
<td></td>
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<tr>
<td>Copyright.</td>
<td>Copyright as defined by this Act¹</td>
</tr>
<tr>
<td>(b) In the case of Musical and Dramatic Works.</td>
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<tr>
<td>Both copyright and performing right</td>
<td>Copyright as defined by this Act.</td>
</tr>
<tr>
<td>Copyright, but not performing right</td>
<td>Copyright as defined by this Act.</td>
</tr>
<tr>
<td>Performing right, but not copyright</td>
<td>The sole right to perform the work in public, but none of the other rights comprised in copyright as defined by this Act.</td>
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</table>

For the purposes of this Schedule the following expressions, where used in the first column thereof, have the following meanings:—

"Copyright" in the case of a work which according to the law in force immediately before the commencement of this Act has not been published before that date and statutory copyright wherein depends on publication, includes the right at common law (if any) to restrain publication or other dealing with the work;

"Performing right" in the case of a work which has not been performed in public before the commencement of this Act, includes the right at common law (if any) to restrain the performance thereof in public.

¹In the case of an essay, article or portion forming part of and first published in a review, magazine or other periodical or work of a like nature the right shall be subject to any right of publishing the essay, article or portion in a separate form to which the author is entitled at the commencement of this Act or would if this Act had not been passed have become entitled under section 18 of the Copyright Act 1842.

R.S., c. 32, 1st Sch. 2034

R.S., 1952.
Convention for the purpose of revising the Convention of Berne of the 9th September, 1886, the Additional Article and the Final Protocol attached to the same Convention, and the Additional Act and the Interpretative Declaration of Paris of the 4th May, 1896; made on the 13th day of November, 1908, between His Majesty the King of the United Kingdom of Great Britain and Ireland, Emperor of India; His Majesty the German Emperor, King of Prussia; His Majesty the King of the Belgians; His Majesty the King of Denmark; His Majesty the King of Spain; the President of the French Republic; His Majesty the King of Italy; His Majesty the Emperor of Japan; the President of the Republic of Liberia; His Royal Highness the Grand Duke of Luxembourg, Duke of Nassau; His Serene Highness the Prince of Monaco; His Majesty the King of Norway; His Majesty the King of Sweden; the Federal Council of the Swiss Confederation; His Highness the Bey of Tunis.

[The following is an English translation of the Convention with the omission of the formal beginning and end.]

ARTICLE 1.

The Contracting States are constituted into a Union for the protection of the rights of authors over their literary and artistic works.

ARTICLE 2.

The expression "literary and artistic works" shall include any production in the literary, scientific or artistic domain, whatever may be the mode or form of its reproduction, such as books, pamphlets, and other writings, dramatic or dramatico-musical works, choreographic works and entertainments in dumb show, the acting form of which is fixed in writing or otherwise; musical compositions with or without words; works of drawing, painting, architecture, sculpture, engraving and lithography; illustrations, geographical charts; plans, sketches, and plastic works relative to geography, topography, architecture or science.

Translations, adaptations, arrangements of music and other reproductions in an altered form of a literary or artistic work as well as collections of different works, shall be protected as original works without prejudice to the rights of the author of the original work.

The contracting countries shall be bound to make provision for the protection of the above-mentioned works.

2035

Works

R.S., 1952.
Chap. 55. Copyright Act.

Works of art applied to industrial purposes shall be protected so far as the domestic legislation of each country allows.

Article 3.

The present Convention shall apply to photographic works and to works produced by a process analogous to photography. The contracting countries shall be bound to make provision for their protection.

Article 4.

Authors who are subjects or citizens of any of the countries of the Union shall enjoy in countries other than the country of origin of the work, for their works, whether unpublished or first published in a country of the Union, the rights which the respective laws do now or may hereafter grant to natives as well as the rights specially granted by the present Convention.

The enjoyment and the exercise of these rights shall not be subject to the performance of any formality; such enjoyment and such exercise are independent of the existence of protection in the country of origin of the work. Consequently, apart from the express stipulations of the present Convention, the extent of protection, as well as the means of redress secured to the author to safeguard his rights, shall be governed exclusively by the laws of the country where protection is claimed.

The country of origin of the work shall be considered to be: in the case of unpublished works, the country to which the author belongs; in the case of published works, the country of first publication; and in the case of works published simultaneously in several countries of the Union, the country the laws of which grant the shortest term of protection. In the case of works published simultaneously in a country outside the Union and in a country of the Union, the latter country shall be considered exclusively as the country of origin.

By published works must be understood, for the purposes of the present Convention, works copies of which have been issued to the public. The representation of a dramatic or dramatico-musical work, the performance of a musical work, the exhibition of a work of art, and the construction of a work of architecture shall not constitute a publication.

Article 5.

Authors being subjects or citizens of one of the countries of the Union who first publish their works in another country of the Union shall have in the latter country the same rights as native authors.

R.S., 1952.
ARTICLE 6.

Authors not being subjects or citizens of one of the countries of the Union, who first publish their works in one of those countries, shall enjoy in that country the same rights as native authors, and in the other countries of the Union the rights granted by the present Convention.

ARTICLE 7.

The term of protection granted by the present Convention shall include the life of the author and fifty years after his death.

Nevertheless, in case such term of protection should not be uniformly adopted by all the countries of the Union, the term shall be regulated by the law of the country where protection is claimed, and must not exceed the term fixed in the country of origin of the work. Consequently the contracting countries shall only be bound to apply the provisions of the preceding paragraph in so far as such provisions are consistent with their domestic laws.

For photographic works and works produced by a process analogous to photography, for posthumous works, for anonymous or pseudonymous works, the term of protection shall be regulated by the law of the country where protection is claimed, provided that the said term shall not exceed the term fixed in the country of origin of the work.

ARTICLE 8.

The authors of unpublished works, being subjects or citizens of one of the countries of the Union, and the authors of works first published in one of those countries shall enjoy, in the other countries of the Union, during the whole term of the right in the original work, the exclusive right of making or authorizing a translation of their works.

ARTICLE 9.

Serial stories, tales, and all other works, whether literary, scientific, or artistic, whatever their object, published in the newspapers or periodicals of one of the countries of the Union may not be reproduced in the other countries without the consent of the authors.

With the exception of serial stories, and tales any newspaper article may be reproduced by another newspaper unless the reproduction thereof is expressly forbidden. Nevertheless, the source must be indicated; the legal consequences of the breach of this obligation shall be determined by the laws of the country where protection is claimed.

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R.S., 1952.
The protection of the present Convention shall not apply to news of the day or to miscellaneous information which is simply of the nature of items of news.

**Article 10.**

As regards the liberty of extracting portions from literary or artistic works for use in publication destined for educational purposes, or having a scientific character, or for chrestomathies, the effect of the legislation of the countries of the Union and of special Arrangements existing or to be concluded between them is not affected by the present Convention.

**Article 11.**

The stipulations of the present Convention shall apply to the public representation of dramatic or dramatico-musical works, and to the public performance of musical works, whether such works be published or not.

Authors of dramatic or dramatico-musical works shall be protected during the existence of their right over the original work against the unauthorized public representation of translations of their works.

In order to enjoy the protection of the present Article, authors shall not be bound in publishing their works to forbid the public representation or performance thereof.

**Article 12.**

The following shall be specially included among the unlawful reproductions to which the present Convention applies: Unauthorized indirect appropriations of a literary or artistic work, such as adaptations, musical arrangements, transformations of a novel, tale, or piece of poetry into a dramatic piece and *vice versa*, etc., when they are only the reproduction of that work, in the same form or in another form without essential alterations, additions, or abridgments, and do not present the character of a new original work.

**Article 13.**

The authors of musical works shall have the exclusive right of authorizing (1) the adaptation of those works to instruments which can reproduce them mechanically; (2) the public performance of the said works by means of these instruments.

Reservations and conditions relating to the application of this Article may be determined by the domestic legislation.

*R.S., 1952.*
tion of each country in so far as it is concerned; but the effect of any such reservations and conditions will be strictly limited to the country which has put them in force.

The provisions of paragraph 1 shall not be retroactive, and consequently shall not be applicable in any country of the Union to works which have been lawfully adapted in that country to mechanical instruments before the coming into force of the present Convention.

Adaptations made in virtue of paragraphs 2 and 3 of the present Article, and imported without the authority of the interested parties into a country where they would not be lawful, shall be liable to seizure in that country.

**ARTICLE 14.**

Authors of literary, scientific or artistic works shall have the exclusive right of authorizing the reproduction and public representation of their works by cinematography.

Cinematograph productions shall be protected as literary or artistic works, if, by the arrangement of the acting form or the combinations of the incidents represented, the author has given the work a personal and original character.

Without prejudice to the rights of the author of the original work the reproduction by cinematography of a literary, scientific or artistic work shall be protected as an original work.

The above provisions apply to reproduction or production effected by any other process analogous to cinematography.

**ARTICLE 15.**

In order that the authors of works protected by the present Convention shall, in the absence of proof to the contrary, be considered as such, and be consequently admitted to institute proceedings against pirates before the Courts of the various countries of the Union, it will be sufficient that their name be indicated on the work in the accustomed manner.

For anonymous or pseudonymous works the publisher, whose name is indicated on the work, shall be entitled to protect the rights belonging to the author. He shall be, without other proof, deemed to be the legal representative of the anonymous or pseudonymous author.

**ARTICLE 16.**

Pirated works may be seized by the competent authorities of any country of the Union where the original work enjoys legal protection.

\[2039\]  

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In \[R.S., 1952\].
In such a country the seizure may also apply to reproductions imported from a country where the work is not protected, or has ceased to be protected.

The seizure shall take place in accordance with the domestic legislation of each country.

**ARTICLE 17.**

The provisions of the present Convention cannot in any way derogate from the right belonging to the Government of each country of the Union to permit, to control, or to prohibit, by means of domestic legislation or police, the circulation, representation, or exhibition of any works or productions in regard to which the competent authority may find it necessary to exercise that right.

**ARTICLE 18.**

The present Convention shall apply to all works which at the moment of its coming into force have not yet fallen into the public domain in the country of origin through the expiration of the term of protection.

If, however, through the expiration of the term of protection which was previously granted, a work has fallen into the public domain of the country where protection is claimed, that work shall not be protected anew in that country.

The application of this principle shall take effect according to the stipulations contained in special Conventions existing, or to be concluded, to that effect between countries of the Union. In the absence of such stipulations, the respective countries shall regulate, each in so far as it is concerned, the manner in which the said principle is to be applied.

The above provisions shall apply equally in case of new accessions to the Union, and also in the event of the term of protection being extended by the application of Article 7.

**ARTICLE 19.**

The provisions of the present Convention shall not prevent a claim being made for the application of any wider provisions which may be made by the legislation of a country of the Union in favour of foreigners in general.

**ARTICLE 20.**

The Governments of the countries of the Union reserve to themselves the right to enter into special arrangements between each other, provided always that such arrangements...
ments confer upon authors more extended rights than those granted by the Union, or embody other stipulations not contrary to the present Convention. The provisions of existing arrangements which answer to the above-mentioned conditions shall remain applicable.

**ARTICLE 21.**

The International Office established under the name of the “Office of the International Union for the Protection of Literary and Artistic Works” shall be maintained.

That office is placed under the high authority of the Government of the Swiss Confederation, which regulates its organization and supervises its working.

The official language of the Office shall be French.

**ARTICLE 22.**

The International Office collects every kind of information relative to the protection of the rights of authors over their literary and artistic works. It arranges and publishes such information. It undertakes the study of questions of general interest concerning the Union, and by the aid of documents placed at its disposal by the different administrations, edits a periodical publication in the French language on the questions which concern the objects of the Union. The Governments of the countries of the Union reserve to themselves the power to authorize, by common accord, the publication by the Office of an edition in one or more other languages, if experience should show this to be requisite.

The International Office will always hold itself at the disposal of members of the Union with a view to furnish them with any special information which they may require relative to the protection of literary and artistic works.

The Director of the International Office shall make an annual Report on his Administration, which shall be communicated to all the members of the Union.

**ARTICLE 23.**

The expenses of the Office of the International Union shall be shared by the contracting States. Until a fresh arrangement be made they cannot exceed the sum of 60,000 francs a year. This sum may be increased, if necessary, by the simple decision of one of the Conferences provided for in Article 24.

The share of the total expense to be paid by each country shall be determined by the division of the contracting...
and acceding countries into six classes, each of which shall contribute in the proportion of a certain number of units, viz:—

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<th>Class</th>
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<td>1st</td>
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These coefficients are multiplied by the number of countries of each class, and the total products thus obtained gives the number of units by which the total expenses is to be divided. The quotient gives the amount of the unit of expense.

Each country shall declare, at the time of its accession, in which of the said classes it desires to be placed.

The Swiss Administration prepares the Budget of the Office, superintends its expenditure, makes the necessary advances, and draws up the annual account which shall be communicated to all the other Administrations.

**ARTICLE 24.**

The present Convention may be submitted to revisions in order to introduce therein amendments calculated to perfect the system of the Union.

Questions of this kind, as well as those which are of interest to the Union in other respects, shall be considered in Conferences to be held successively in the countries of the Union by delegates of the said countries. The Administration of the country where a Conference is to meet prepares, with the assistance of the International Office, the programme of the Conference. The Director of the Office shall attend at the sittings of the Conferences, and shall take part in the discussions without the right to vote.

No alteration in the present Convention shall be binding on the Union except by the unanimous consent of the countries composing it.

**ARTICLE 25.**

States outside the Union which make provision for the legal protection of the rights forming the object of the present Convention may accede thereto on request to that effect.

Such accession shall be notified in writing to the Government of the Swiss Confederation, who will communicate it to all the other countries of the Union.

R.S., 1952.

Such
Sch.  

*Copyright Act.*  

Chap. 55.  

41

Such accession shall imply full adhesion to all the clauses and admission to all the advantages provided by the present Convention. It may, nevertheless, contain an indication of the provisions of the Convention of the 9th September, 1886, or of the Additional Act of the 4th May, 1896, which they may judge necessary to substitute, provisionally at least, for the corresponding provisions of the present Convention.

**ARTICLE 26.**

Contracting countries shall have the right to accede to the present Convention at any time for their Colonies or foreign possessions.

They may do this either by a general Declaration comprising in the accession all their Colonies or possessions, or by specially naming those comprised therein, or by simply indicating those which are excluded.

Such Declaration shall be notified in writing to the Government of the Swiss Confederation, who will communicate it to all the other countries of the Union.

**ARTICLE 27.**

The present Convention shall replace, in regard to the relations between the Contracting States, the Convention of Berne of the 9th September, 1886, including the Additional Article and the Final Protocol of the same date, as well as the Additional Act and the Interpretative Declaration of the 4th May, 1896. These instruments shall remain in force in regard to relations with States which do not ratify the present Convention.

The Signatory States of the present Convention may declare at the exchange of ratifications that they desire to remain bound, as regards any specific point, by the provisions of the Conventions which they have previously signed.

**ARTICLE 28.**

The present Convention shall be ratified, and the ratifications exchanged at Berlin not later than the 1st July, 1910.

Each Contracting Party shall, as regards the exchange of ratifications, deliver a single instrument, which shall be deposited with those of the other countries in the archives of the Government of the Swiss Confederation. Each Party shall receive in return a copy of the *procès-verbal* of the exchange of ratifications signed by the Plenipotentiaries who took part.

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**ARTICLE**  

R.S., 1952.
ARTICLE 29.

The present Convention shall be put in force three months after the exchange of ratifications, and shall remain in force for an indefinite period until the termination of a year from the day on which it may have been denounced. Such denunciation shall be made to the Government of the Swiss Confederation. It shall only take effect in regard to the country making it, the Convention remaining in full force and effect for the other countries of the Union.

ARTICLE 30.

The States which shall introduce in their legislation the duration of protection for fifty years contemplated by Article 7, first paragraph, of the present Convention, shall give notice thereof in writing to the Government of the Swiss Confederation, who will communicate it at once to all the other States of the Union.

The same procedure shall be followed in the case of the States renouncing the reservations made by them in virtue of Articles 25, 26, and 27.

ADDITIONAL PROTOCOL TO THE INTERNATIONAL COPYRIGHT CONVENTION OF NOVEMBER 13, 1908.

The countries belonging to the International Union for the protection of literary and artistic works, being desirous of permitting the limitation at discretion of the application of the Convention of the 13th November, 1908, have adopted by common consent the following Protocol:—

1. Where any country outside the Union fails to protect in an adequate manner the works of authors who are subject to the jurisdiction of one of the contracting countries, nothing in the Convention of the 13th November, 1908, shall affect the right of such contracting country to restrict the protection given to the works of authors who are, at the date of the first publication thereof subjects or citizens of the said non-Union country, and are not effectively domiciled in one of the countries of the Union.

2. The right accorded by the present Protocol to contracting States belongs equally to any of their oversea possessions.

3. No restrictions introduced by virtue of Article 1 of the present Protocol shall in any way affect the rights which an author may have acquired in respect of a work published in a country of the Union before such restrictions were put in force.
4. The States which restrict the grant of copyright in accordance with the present Protocol shall give notice thereof to the Government of the Swiss Confederation by a written declaration specifying the countries in regard to which protection is restricted, and the restrictions to which rights of authors who are subject to the jurisdiction of these countries are subjected. The Government of the Swiss Confederation will immediately communicate this declaration to all the other States of the Union.

5. The present Protocol shall be ratified, and the ratifications deposited at Berne within a period not exceeding twelve months from the date thereof. It shall come into operation one month after the expiration of this period, and shall have the same force and duration as the Convention to which it relates.

In witness whereof the Plenipotentiaries of the countries belonging to the Union have signed the present Protocol, a certified copy of which shall be transmitted to each of the respective Governments.

Done at Berne, the 20th day of March, 1914, in a single copy, deposited in the archives of the Swiss Confederation.

R.S., c. 32, 2nd Sch.

THIRD SCHEDULE.

THE ROME COPYRIGHT CONVENTION, 1928.

The International Convention for the protection of literary and artistic works signed at Berne on the 9th September, 1886, and revised at Berlin on the 13th November, 1908, was further revised by the Copyright Convention which was signed at Rome on the 2nd June, 1928.

The following is an English translation of the Convention signed at Rome with the omission of the formal beginning and end:—

ARTICLE 1.

The countries to which the present convention applies are constituted into a Union for the protection of the rights of authors over their literary and artistic works.

ARTICLE 2.

(1) The term "literary and artistic works" shall include every production in the literary, scientific and artistic domain, whatever may be the mode or form of its expression, such as books, pamphlets and other writings; lectures, addresses

R.S., 1952.
addresses, sermons and other works of the same nature; dramatic or dramatico-musical works, choreographic works and entertainments in dumb show, the acting form of which is fixed in writing or otherwise; musical compositions with or without words; works of drawing, painting, architecture, sculpture, engraving and lithography; illustrations, geographical charts, plans, sketches, and plastic works relative to geography, topography, architecture or science.

(2) Translations, adaptations, arrangements of music and other reproductions in an altered form of a literary or artistic work, as well as collections of different works, shall be protected as original works without prejudice to the rights of the author of the original work.

(3) The countries of the Union shall be bound to make provision for the protection of the above-mentioned works.

(4) Works of art applied to industrial purposes shall be protected so far as the domestic legislation of each country allows.

**ARTICLE 2 bis.**

(1) The right of partially or wholly excluding political speeches and speeches delivered in legal proceedings from the protection provided by the preceding article is reserved for the domestic legislation of each country of the Union.

(2) The right of fixing the conditions under which lectures, addresses, sermons and other works of the same nature may be reproduced by the press is also reserved for the domestic legislation of each country of the Union. Nevertheless the author shall have the sole right of making a collection of the said works.

**ARTICLE 3.**

The present Convention shall apply to photographic works and to works produced by a process analogous to photography. The countries of the Union shall be bound to make provision for their protection.

**ARTICLE 4.**

(1) Authors who are nationals of any of the countries of the Union shall enjoy in countries other than the country of origin of the work, for their works, whether unpublished or first published in a country of the Union, the rights which the respective laws do now or may hereafter grant to natives, as well as the rights specially granted by the present Convention.
(2) The enjoyment and the exercise of these rights shall not be subject to the performance of any formality; such enjoyment and such exercise are independent of the existence of protection in the country of origin of the work. Consequently, apart from the express stipulations of the present Convention, the extent of protection, as well as the means of redress secured to the author to safeguard his rights, shall be governed exclusively by the laws of the country where protection is claimed.

(3) The country of origin of the work shall be considered to be: in the case of unpublished works, the country to which the author belongs; in the case of published works, the country of first publication; and in the case of works published simultaneously in several countries of the Union, the country the laws of which grant the shortest term of protection. In the case of works published simultaneously in a country outside the Union and in a country of the Union, the latter country shall be considered exclusively as the country of origin.

(4) By "published works" must be understood, for the purposes of the present Convention, works copies of which have been issued to the public. The representation of a dramatic or dramatico-musical work, the performance of a musical work, the exhibition of a work of art, and the construction of a work of architecture shall not constitute a publication.

ARTICLE 5.

Authors who are nationals of one of the countries of the Union and who first publish their works in another country of the Union shall have in the latter country the same rights as native authors.

ARTICLE 6.

(1) Authors who are not nationals of one of the countries of the Union, and who first publish their works in one of those countries, shall enjoy in that country the same rights as native authors, and in the other countries of the Union the rights granted by the present Convention.

(2) Nevertheless, where any country outside the Union fails to protect in an adequate manner the works of authors who are nationals of one of the countries of the Union, the latter country may restrict the protection given to the works of authors who are at the date of the first publication thereof nationals of the other country and are not effectively domiciled in one of the countries of the Union.

R.S., 1952.
(3) No restrictions introduced by virtue of the preceding paragraph shall in any way affect the rights which an author may have acquired in respect of a work published in a country of the Union before such restrictions were put in force.

(4) The countries of the Union which restrict the grant of copyright in accordance with the present article shall give notice thereof to the Government of the Swiss Confederation by a written declaration specifying the countries in regard to which protection is restricted and the restrictions to which rights of authors who are nationals of those countries are subjected. The Government of the Swiss Confederation will immediately communicate this declaration to all the countries of the Union.

ARTICLE 6 bis.

(1) Independently of the author's copyright, and even after transfer of the said copyright, the author shall have the right to claim authorship of the work, as well as the right to object to any distortion, mutilation or other modification of the said work which would be prejudicial to his honour or reputation.

(2) The determination of the conditions under which these rights shall be exercised is reserved for the national legislation of the countries of the Union. The means of redress for safeguarding these rights shall be regulated by the legislation of the country where protection is claimed.

ARTICLE 7.

(1) The term of protection granted by the present Convention shall be the life of the author and fifty years after his death.

(2) Nevertheless, in case such term of protection should not be uniformly adopted by all the countries of the Union, the term shall be regulated by the law of the country where protection is claimed, and must not exceed the term fixed in the country of origin of the work. Consequently the countries of the Union shall only be bound to apply the provisions of the preceding paragraph in so far as such provisions are consistent with their domestic laws.

(3) For photographic works and works produced by a process analogous to photography, for posthumous works, for anonymous or pseudonymous works, the term of protection shall be regulated by the law of the country where protection is claimed, provided that the said term shall not exceed the term fixed in the country of origin of the work.

R.S., 1952.
ARTICLE 7 bis.

(1) The term of copyright protection belonging in common to joint authors of a work shall be calculated according to the date of the death of the author who dies last.

(2) Authors who are nationals of the countries which grant a term of protection shorter than that mentioned in paragraph (1) cannot claim a longer term of protection in the other countries of the Union.

(3) In no case may the term of protection expire before the death of the author who dies last.

ARTICLE 8.

The authors of unpublished works, who are nationals of one of the countries of the Union, and the authors of works first published in one of those countries, shall enjoy, in the other countries of the Union, during the whole term of the right in the original work, the exclusive right of making or authorizing a translation of their works.

ARTICLE 9.

(1) Serial stories, tales, and all other works, whether literary, scientific, or artistic, whatever their object, published in the newspapers or periodicals of one of the countries of the Union may not be reproduced in the other countries without the consent of the authors.

(2) Articles on current economic, political or religious topics may be reproduced by the press unless the reproduction thereof is expressly reserved. Nevertheless the source must always be clearly indicated; the legal consequences of the breach of this obligation shall be determined by the laws of the country where protection is claimed.

(3) The protection of the present Convention shall not apply to news of the day or to miscellaneous information which is simply of the nature of items of news.

ARTICLE 10.

As regards the liberty of extracting portions from literary or artistic works for use in publications destined for educational purposes, or having a scientific character, or for chrestomathies, the effect of the legislation of the countries of the Union and of special arrangements existing, or to be concluded, between them is not affected by the present Convention.
ARTICLE 11.

(1) The stipulations of the present Convention shall apply to the public representation of dramatic or dramatico-musical works and to the public performance of musical works, whether such works be published or not.

(2) Authors of dramatic or dramatico-musical works shall be protected during the existence of their right over the original work against the unauthorized public representation of translations of their works.

(3) In order to enjoy the protection of the present Article, authors shall not be bound in publishing their works to forbid the public representation or performance thereof.

ARTICLE 11 bis.

(1) Authors of literary and artistic works shall enjoy the exclusive right of authorizing the communication of their works to the public by radiocommunication.

(2) The national legislations of the countries of the Union may regulate the conditions under which the right mentioned in the preceding paragraph shall be exercised, but the effect of those conditions will be strictly limited to the countries which have put them in force. Such conditions shall not in any case prejudice the moral right (droit moral) of the author, nor the right which belongs to the author to obtain an equitable remuneration which shall be fixed, failing agreement, by the competent authority.

ARTICLE 12.

The following shall be specially included among the unlawful reproductions to which the present Convention applies: Unauthorized indirect appropriations of a literary or artistic work, such as adaptations, musical arrangements, transformations of a novel, tale, or piece of poetry, into a dramatic piece and vice versa, etc., when they are only the reproduction of that work, in the same form or in another form, without essential alterations, additions, or abridgements and do not present the character of a new original work.

ARTICLE 13.

(1) The authors of musical works shall have the exclusive right of authorizing (1) the adaptation of those works to instruments which can reproduce them mechanically; (2) the public performance of the said works by means of these instruments.

R.S., 1952.
(2) Reservations and conditions relating to the application of this Article may be determined by the domestic legislation of each country in so far as it is concerned; but the effect of any such reservations and conditions will be strictly limited to the country which has put them in force.

(3) The provisions of paragraph (1) shall not be retroactive, and consequently shall not be applicable in any country of the Union to works which have been lawfully adapted in that country to mechanical instruments before the coming into force of the Convention signed at Berlin on the 13th November, 1908, and in the case of a country which has acceded to the Union since that date, or accedes in the future, before the date of its accession.

(4) Adaptations made in virtue of paragraphs (2) and (3) of the present Article, and imported without the authority of the interested parties into a country where they would not be lawful, shall be liable to seizure in that country.

ARTICLE 14.

(1) Authors of literary, scientific or artistic works shall have the exclusive right of authorizing the reproduction, adaptation and public presentation of their works by cinematography.

(2) Cinematographic productions shall be protected as literary or artistic works if the author has given the work an original character. If this character is absent the cinematographic production shall enjoy protection as a photographic work.

(3) Without prejudice to the rights of the author of the work reproduced or adapted, a cinematographic work shall be protected as an original work.

(4) The above provisions apply to reproduction or production effected by any other process analogous to cinematography.

ARTICLE 15.

(1) In order that the authors of works protected by the present Convention shall, in the absence of proof to the contrary, be considered as such, and be consequently admitted to institute proceedings against pirates before the Courts of the various countries of the Union, it will be sufficient that their name be indicated on the work in the accustomed manner.
(2) For anonymous or pseudonymous works the publisher whose name is indicated on the work shall be entitled to protect the rights belonging to the author. He shall be, without other proof, deemed to be the legal representative of the anonymous or pseudonymous author.

ARTICLE 16.

(1) Pirated works may be seized by the competent authorities of any country of the Union where the original work enjoys legal protection.

(2) In such a country the seizure may also apply to reproductions imported from a country where the work is not protected, or has ceased to be protected.

(3) The seizure shall take place in accordance with the domestic legislation of each country.

ARTICLE 17.

The provisions of the present Convention cannot in any way derogate from the right belonging to the Government of each country of the Union to permit, to control, or to prohibit, by measures of domestic legislation or police, the circulation, representation, or exhibition of any works or productions in regard to which the competent authority may find it necessary to exercise that right.

ARTICLE 18.

(1) The present Convention shall apply to all works which at the moment of its coming into force have not yet fallen into the public domain in the country of origin through the expiration of the term of protection.

(2) If, however, through the expiration of the term of protection which was previously granted, a work has fallen into the public domain of the country where protection is claimed, that work shall not be protected anew in that country.

(3) The application of this principle shall take effect according to the stipulations contained in special Conventions existing, or to be concluded, to that effect between countries of the Union. In the absence of such stipulations, the respective countries shall regulate, each in so far as it is concerned, the manner in which the said principle is to be applied.

(4) The above provisions shall apply equally in case of new accessions to the Union, and also in the event of the term of protection being extended by the application of Article 7 or by abandonment of reservations.
ARTICLE 19.

The provisions of the present convention shall not prevent a claim being made for the application of any wider provisions which may be made by the legislation of a country of the Union in favour of foreigners in general.

ARTICLE 20.

The Governments of the countries of the Union reserve to themselves the right to enter into special arrangements between each other, provided always that such arrangements confer upon authors more extended rights than those granted by the Union, or embody other stipulations not contrary to the present Convention. The provisions of existing arrangements which answer to the above-mentioned conditions shall remain applicable.

ARTICLE 21.

(1) The International Office established under the name of the "Office of the International Union for the Protection of Literary and Artistic Works" shall be maintained.

(2) That Office is placed under the high authority of the Government of the Swiss Confederation, which regulates its organization and supervises its working.

(3) The official language of the Office shall be French.

ARTICLE 22.

(1) The International Office collects every kind of information relative to the protection of the rights of authors over their literary and artistic works. It arranges and publishes such information. It undertakes the study of questions of general interest concerning the Union, and, by the aid of documents placed at its disposal by the different Administrations, edits a periodical publication in the French language on the questions which concern the objects of the Union. The Governments of the countries of the Union reserve to themselves the power to authorize by common accord the publication by the Office of an edition in one or more other languages, if experience should show this to be requisite.

(2) The International Office will always hold itself at the disposal of members of the Union with the view to furnish them with any special information which they may require relative to the protection of literary and artistic works.

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(3) The Director of the International Office shall make an annual Report on his Administration, which shall be communicated to all the members of the Union.

**ARTICLE 23.**

(1) The expenses of the Office of the International Union shall be shared by the countries of the Union. Until a fresh arrangement be made, they cannot exceed the sum of 120,000 Swiss francs a year. This sum may be increased, if necessary, by the unanimous decision of one of the Conferences provided for in Article 24.

(2) The share of the total expense to be paid by each country shall be determined by the division of the countries of the Union and those subsequently acceding to the Union into six classes, each of which shall contribute in the proportion of a certain number of units, viz.:—

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(3) These coefficients are multiplied by the number of countries of each class, and the total product thus obtained gives the number of units by which the total expense is to be divided. The quotient gives the amount of the unit of expense.

(4) Each country shall declare, at the time of its accession, in which of the said classes it desires to be placed, but it may subsequently declare that it wishes to be placed in another class.

(5) The Swiss Administration prepares the Budget of the Office, superintends its expenditure, makes the necessary advances, and draws up the annual account which shall be communicated to all the other Administrations.

**ARTICLE 24.**

(1) The present Convention may be submitted to revisions in order to introduce therein amendments calculated to perfect the system of the Union.

(2) Questions of this kind, as well as those which are of interest to the Union in other respects, shall be considered in Conferences to be held successively in the countries of the Union by delegates of the said countries. The Administration

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tration of the country where a Conference is to meet prepares, with the assistance of the International Office, the programme of the Conference. The Director of the Office shall attend at the sittings of the Conferences, and shall take part in the discussions without the right to vote.

(3) No alteration in the present Convention shall be binding on the Union except by the unanimous consent of the countries composing it.

 ARTICLE 25.

(1) Countries outside the Union which make provision for the legal protection of the rights forming the object of the present Convention may accede thereto on request to that effect.

(2) Such accession shall be notified in writing to the Government of the Swiss Confederation, who will communicate it to all the other countries of the Union.

(3) Such accession shall imply full adhesion to all the clauses and admission to all the advantages provided by the present Convention, and shall take effect one month after the date of the notification made by the Government of the Swiss Confederation to the other unionist countries, unless some later date has been indicated by the adhering country. It may nevertheless, contain an indication that the adhering country wishes to substitute, provisionally at least, for Article 8, which relates to translations, the provisions of Article 5 of the Convention of 1886 revised at Paris in 1896, on the understanding that those provisions shall apply only to translations into the language or languages of that country.

 ARTICLE 26.

(1) Any country of the Union may at any time notify in writing to the Government of the Swiss Confederation that the present Convention shall apply to all or any of its colonies, protectorates, territories under mandate or any other territories subject to its sovereignty or to its authority, or any territories under suzerainty, and the Convention shall thereupon apply to all the territories named in such notification. Failing such notification, the Convention shall not apply to any such territories.

(2) Any country of the Union may at any time notify in writing to the Government of the Swiss Confederation that the present Convention shall cease to apply to all or any of the territories which have been made the subject of a notification.
notification under the preceding paragraph, and the Convention shall cease to apply in the territories named in the notification given under this paragraph twelve months after the receipt of the latter notification by the Government of the Swiss Confederation.

(3) All notifications given to the Government of the Swiss Confederation in accordance with the provisions of paragraphs (1) and (2) of the present article shall be communicated by that Government to all the countries of the Union.

ARTICLE 27.

(1) The present Convention shall replace, in regard to the relations between the countries of the Union, the Convention of Berne of the 9th September, 1886, and the subsequent revisions thereof. The instruments previously in force shall continue to be applicable in regard to relations with countries which do not ratify the present Convention.

(2) The countries on whose behalf the present Convention is signed may retain the benefit of the reservations which they have previously formulated on condition that they make a declaration to that effect at the time of the deposit of their ratifications.

(3) The countries which are actually members of the Union, but on whose behalf the present Convention is not signed may adhere to the Convention at any time. In that event they may enjoy the benefit of the provisions of the preceding paragraph.

ARTICLE 28.

(1) The present Convention shall be ratified, and the ratifications deposited at Rome, not later than the 1st July, 1931.

(2) It shall come into force, between the countries which have ratified it, one month after that date, nevertheless, if before that date, it has been ratified by at least six countries of the Union, it shall come into force between those countries one month after the deposit of the sixth ratification has been notified to them by the Government of the Swiss Confederation and, in the case of countries which ratify thereafter, one month after the notification of each of such ratifications.

(3) Until the 1st August, 1931, countries outside the Union may accede to the Union by adhering either to the Convention

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Convention signed at Berlin on the 13th November, 1908, or to the present Convention. On or after the 1st August, 1931, they may adhere only to the present Convention.

**Article 29.**

(1) The present Convention shall remain in force for an indefinite period until the termination of a year from the day on which it may have been denounced.

(2) Such denunciation shall be made to the Government of the Swiss Confederation. It shall only take effect in regard to the country making it, the Convention remaining in full force and effect for the other countries of the Union.

**Article 30.**

(1) The countries which shall introduce in their legislation the duration of protection for fifty years contemplated by Article 7, paragraph (1), of the present Convention, shall give notice thereof in writing to the Government of the Swiss Confederation, who will communicate it at once to all the other countries of the Union.

(2) The same procedure shall be followed in the case of the countries renouncing the reservations made or maintained by them in virtue of Articles 25 and 27.

In faith whereof the respective Plenipotentiaries have signed the present Convention.

Done at Rome, the 2nd day of June, 1928, in a single copy, which shall be deposited in the archives of the Royal Italian Government. A copy, duly certified, shall be transmitted by the diplomatic channel to each country of the Union. 1931, c. 8, Sch. A.

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

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CHAPTER 56.

An Act respecting Inquiries as to Corrupt Practices at Elections of Members of the House of Commons.

SHORT TITLE.

1. This Act may be cited as the Corrupt Practices Inquiries Act. R.S., c. 51, s. 1.

INTERPRETATION.

2. In this Act, Definitions.
(a) "election" means an election of a member of the House of Commons of Canada;
(b) "elector" means a person entitled to vote at an election. R.S., c. 51, s. 2.

COMMISSION OF INQUIRY.

3. Where the House of Commons by address represents to the Governor General,
(a) that a judge in his report on the trial of an election petition under the Dominion Controverted Elections Act, states that corrupt or illegal practices have, or that there is reason to believe that corrupt or illegal practices have, extensively prevailed at the election, or that he is of opinion that the inquiry into the circumstances of the election has been rendered incomplete by the action of any of the parties to the petition, and that further inquiry as to whether corrupt or illegal practices have extensively prevailed is desirable, or
(b) that a petition has been, within the time specified in section 4, presented to the House of Commons, signed by any twenty-five or more electors of the district, stating that no petition charging the existence of corrupt or illegal practices has been presented under the Dominion Controverted Elections Act, and that corrupt practices have extensively prevailed at the election, or
or illegal practices have, or that there is reason to believe that corrupt or illegal practices have, extensively prevailed at the election;

and by such address prays the Governor General to cause inquiry to be made under this Act

(c) by one or more judges of the Supreme Court of Canada,

(d) by one or more judges competent under the Dominion Controverted Elections Act to try an election petition in the province within which the district in question is situate, or

(e) by one or more barristers-at-law or advocates of not less than seven years' standing, and not holding any office or place of profit under the Crown, or by one or more county court judges, named in such address, the Governor General may appoint one or more of the persons named or referred to in such address to be a commissioner or commissioners for the purpose of making inquiry into the existence of such corrupt or illegal practices. R.S., c. 51, s. 3.

4. Such petition shall be presented to the House of Commons,

(a) within sixty days after the publication in the Canada Gazette of the notice of the return of the writ of election by the Chief Electoral Officer, if Parliament is sitting at the expiry of such sixty days, or

(b) if Parliament is not then sitting, within the first fourteen days of the session then next ensuing. R.S., c. 51, s. 4.

5. Every such petition shall have annexed thereto a declaration under the Canada Evidence Act, by the petitioners, stating that they are electors of the district and that the allegations of the petition are true to the best of their knowledge and belief. R.S., c. 51, s. 5.

6. In case of the appointment of more than one commissioner and any of the commissioners so appointed die, resign or become incapable to act, any remaining commissioner or commissioners may act in such inquiry as if he or they had been solely appointed. R.S., c. 51, s. 6.

7. All the provisions of this Act as to any inquiry thereunder apply to such remaining commissioner or commissioners as if no other commissioner or commissioners had been originally appointed, and also to any person originally appointed sole commissioner. R.S., c. 51, s. 7.

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DEPOSIT.

8. (1) The person or persons presenting a petition to the House of Commons under this Act, shall deposit with the accountant of the House the sum of one thousand dollars.

(2) There shall be attached to the said petition, on its presentation, a certificate given under the hand of the said accountant, certifying that the said deposit of one thousand dollars has been duly made.

(3) The House of Commons shall not receive such petition unless such deposit has been made. R.S., c. 51, s. 8.

OATH BY COMMISSIONERS.

9. Every commissioner shall, before acting as such, take an oath in the form following, that is to say: "I, A.B., do swear that I will truly and faithfully execute the powers and trusts vested in me by the Corrupt Practices Inquiries Act, according to the best of my knowledge and judgment. So help me God." R.S., c. 51, s. 9.

10. Every such oath shall be taken before a judge of the Supreme Court of Canada or before a judge competent to try an election petition for any district of the province within which the district in question is situate. R.S., c. 51, s. 10.

SECRETARY AND CLERKS TO COMMISSION.

11. (1) The commissioners may appoint a secretary and so many clerks, messengers and officers as are thought necessary by the Minister of Justice for the purpose of conducting the inquiry to be made by them.

(2) The remuneration of such persons shall be fixed by the Governor in Council. R.S., c. 51, s. 11.

DUTIES AND POWERS OF COMMISSIONERS.

12. The commissioners shall, upon their appointment or within a reasonable time afterwards, from time to time, hold meetings for the purposes of the inquiry at some convenient place within the district or within ten miles thereof, and may adjourn such meetings from time to time, and from place to place, within the district or within ten miles thereof, as to them seem expedient. R.S., c. 51, s. 12.

13. The commissioners shall give notice of their appointment and of the time and place of holding their first meeting by publishing the same in two newspapers in general circulation in the district or the neighbourhood thereof. R.S., c. 51, s. 13.

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14. The commissioners shall not adjourn the inquiry for any period exceeding one week, without the approbation of the Minister of Justice, and may, with the approbation of the said Minister, hold meetings for the purposes of deliberation, in the capital city of the province within which the district is situate, or in the City of Ottawa, and adjourn the same, from time to time, as they deem proper. R.S., c. 51, s. 14.

15. (1) The commissioners may, by a summons under their hands and seals, or under the hand and seal of any one of them, require the attendance before them, at a place and at any reasonable time specified in the summons of any person whose evidence they may think material to the subject-matter of the inquiry, and require any person to bring before them such books, papers, deeds and writings as appear necessary for arriving at the truth of the matters to be inquired into.

(2) All such persons, upon the service on them of any such summons, shall attend the commissioners, as required by such summons, and shall answer all questions put to them by the commissioners touching the matters to be inquired into, and shall produce all books, papers, deeds and writings required of them and in their custody or under their control according to the tenor of the summons. R.S., c. 51, s. 15.

16. Any such summons may be served on any person by the delivery of a copy of the same to him or by leaving such copy at his usual place of abode. R.S., c. 51, s. 16.

17. When any person on whom a summons has been served, fails to appear before the commissioners at the time and place specified, any one of the commissioners, if they are judges of any of the courts hereinbefore referred to, and any court of which any one of them is a member, may proceed against the person so failing in the same manner as if he had failed to obey any writ of subpoena, or any process lawfully issuing from the court to which such judge belongs, or from such judge. R.S., c. 51, s. 17.

18. Where the commissioners are not such judges, they may certify such default of appearance under their hands and seals, or under the hand and seal of any one of them, to any judge competent to sit at the trial of an election petition under the Dominion Controverted Elections Act, in the province within which the district in question is situate, 2062.
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ate, or to the court of which such judge is a member, and such court or judge shall proceed against such person in manner aforesaid. R.S., c. 51, s. 18.

19. Where any person so summoned refuses to be sworn or to make answer to any question put to him by the commissioners holding any such inquiry touching the matters in question, or to produce and show to such commissioners any papers, books, deeds or writings in his possession or under his control, which such commissioners deem necessary to be produced, or if any person is guilty of any contempt of the commissioners, or their office, the commissioners shall have the same powers, to be exercised in the same way, as any such court or judge, under like circumstances arising in the course of proceedings in an election petition under the Dominion Controverted Elections Act might, by law, exercise in that behalf. R.S., c. 51, s. 19.

20. All officers concerned in the administration of justice shall give their aid and assistance in matters within the scope of their duty to the commissioners in the execution of their office. R.S., c. 51, s. 20.

21. The commissioners or one of them shall administer an oath or an affirmation, where an affirmation would be permitted in a court of justice, to every person examined before them. R.S., c. 51, s. 21.

22. The commissioners may, if they deem fit, award to any witness summoned to appear before them, a reasonable sum for travelling expenses and maintenance, according to a scale which shall be fixed by the Governor in Council, and they shall certify to the Minister of Justice the name of any such witness and the sum awarded. R.S., c. 51, s. 22.

23. The commissioners shall, by all such lawful means as to them appear best, with a view to the discovery of the truth, inquire into the manner in which the election, or, if the report or petition has referred to two or more elections, the latest of such elections, has been conducted and whether any corrupt or illegal practices have been committed at such election, and, if so, the nature and particulars of such corrupt or illegal practices. R.S., c. 51, s. 23.

24. (1) If the commissioners find that corrupt or illegal practices have been committed at the election into which they are authorized to inquire, they may make the like inquiries R.S., 1952.
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inquiries concerning the latest previous election, and so, in like manner, from election to election as far back as they think fit.

(2) If, upon inquiry concerning any election, they do not find that corrupt or illegal practices have been committed thereat, the commissioners shall not inquire concerning any previous election. R.S., c. 51, s. 24.

WITNESS NOT EXCUSED FROM ANSWERING.

25. When any witness answers every question relating to the matters aforesaid that he is required to answer, and the answer to which may criminate, or tend to criminate him, he is entitled to receive from the commissioners, under their hands, a certificate stating that he was, upon his examination, required by them to answer one or more questions relating to the matters aforesaid, the answer or answers to which criminated, or tended to criminate him, and had answered every such question. R.S., c. 51, s. 25.

26. No statement made by any person in answer to any question put by the commissioners is, except in the case of an indictment for perjury, admissible in evidence in any legal proceeding. R.S., c. 51, s. 26.

27. Where any information, indictment or penal action is at any time after an inquiry pending in any court against such witness in respect of any corrupt or illegal practices committed by him previously to the time of his giving his evidence, at any election concerning which he has been so examined, the court shall, on production and proof of such certificate, stay such proceedings, and may, in its discretion, award to him any costs to which he has been put. R.S., c. 51, s. 27.

REPORTS.

28. The commissioners shall, from time to time, report to the Governor General the evidence taken and what they find concerning the premises. R.S., c. 51, s. 28.

29. The commissioners shall report with respect to each election the names of all persons whom they find to have been guilty of any corrupt or illegal practice thereat, with the particulars thereof, and all other things whereby in their opinion the truth may be better known touching the premises. R.S., c. 51, s. 29.

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30. Every such report shall be submitted to Parliament (Submitted to Parliament).
(a) within fourteen days after such report is made, if Parliament is sitting at the expiration of the said period of fourteen days, or
(b) if Parliament is not then sitting, within fourteen days from the time of the next meeting of Parliament after such report is made. R.S., c. 51, s. 30.

PROCEEDINGS ON REPORT.

31. Whenever it appears by the report of the commissioners under this Act that any person named by them has been guilty of a corrupt or illegal practice and has not been furnished by them with a certificate of indemnity, such report with the evidence taken by the commissioners, shall be laid before the Attorney General of Canada, who shall, if in his opinion there is sufficient evidence available for a prosecution, certify such opinion to the Secretary of State who shall thereupon communicate the report with the evidence to the lieutenant governor of the province in which the election was held. R.S., c. 51, s. 31.

32. The Attorney General of Canada shall instruct counsel to assist in any prosecution that is thereon instituted by the local authorities charged with the administration of justice. R.S., c. 51, s. 32.

GENERAL.

33. Where, by the report of the commissioners appointed to investigate and inquire into the matters set forth in such petition, it appears that the petition was not well founded, and that corrupt or illegal practices had not extensively prevailed within the electoral district referred to in the petition, at the election referred to therein, the sum of one thousand dollars deposited as aforesaid or so much thereof as is required for the purpose as aforesaid or so much thereof as is required for the purpose, shall be applied to pay the expenses of the inquiry, and the balance remaining, after paying such expenses, shall be paid to the person or persons who made such deposit. R.S., c. 51, s. 33.

34. Where, by the report of the commissioners appointed to investigate and inquire into the matters set forth in such petition, it appears that the petition was well founded and that corrupt or illegal practices had extensively prevailed within the electoral district referred to in the petition, the sum of one thousand dollars deposited as aforesaid or so much thereof as is required for the purpose as aforesaid, shall be applied to pay the expenses of the inquiry, and the balance remaining, after paying such expenses, shall be paid to the person or persons who made such deposit. R.S., c. 51, s. 34.
in the petition, at the election referred to therein, the said sum of one thousand dollars shall be paid back to the person or persons who deposited the same. R.S., c. 51, s. 34.

35. Every commissioner shall, after having made his report, lay before the Governor in Council a statement of the number of days he has actually been engaged in connection with the inquiry together with an account of his travelling and other expenses. R.S., c. 51, s. 35.

36. The Governor in Council may order the payment of the necessary expenses of any inquiry under this Act; and every commissioner not being a judge shall be paid at the conclusion of the inquiry, besides his travelling and other expenses, such sum as is fixed by the Governor in Council. R.S., c. 51, s. 36.

37. Any payment by this Act authorized shall be made out of any moneys provided by Parliament for that purpose. R.S., c. 51, s. 37.

38. The commissioners shall have such and the like protection and privileges in case of any action brought against them for any act done or omitted to be done in the execution of their duty, as are given by any Act in force to justices of the peace acting in the execution of their office. R.S., c. 51, s. 38.

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QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

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CHAPTER 57.

An Act respecting the Currency.

SHORT TITLE.

1. This Act may be cited as the Currency Act. R.S., Short title.
c. 40, s. 1.

DENOMINATIONS AND STANDARDS.

2. The denominations of money in the currency of Denomina-
canada, shall be dollars, cents and mills,—the cent being one-
hundredth part of a dollar, and the mill one-tenth part
of a cent. R.S., c. 40, s. 2.

3. (1) The standard for gold coins of the currency of Standard
Canada shall be such that of one thousand parts by weight
nine hundred shall be of fine gold and one hundred of alloy.
(2) The standard for silver coins of such currency shall be such that of one thousand parts by weight eight hundred shall be of fine silver and two hundred of alloy. R.S., c. 40, s. 3.

COINS.

4. (1) Gold, silver, nickel and bronze coins, struck by Value and
the authority of the Crown for circulation in Canada, of the standard of gold, silver,
respective denominations mentioned in the Schedule, and nickel,
of the standard weight and fineness therein set out, shall
and bronze
be equal to and pass current for the respective sums in the
currency of Canada following, namely, for twenty
coins.
dollars, ten dollars, five dollars, two and one-half dollars,
one dollar, fifty cents, twenty-five cents, ten cents, five
cents and one cent.

(2) In the making of such coins a remedy (or variation Remedy
from the standard weight and fineness specified in the allowance.
Schedule) shall be allowed of an amount not exceeding the
amount specified in that Schedule.

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(3) Where any coin of gold, silver, nickel or bronze, but of any other denomination than that of the coins mentioned in the Schedule, is hereafter coined under the provisions of this Act, such coin shall be of the same fineness as is fixed for coins of like material by that Schedule, and shall be of a weight bearing the same proportion to the weight specified in that Schedule as the denomination of such coin bears to the denominations or denomination of coin of like material mentioned in that Schedule; and in the making of such coin a remedy shall be allowed of such amount as, having regard to the remedy assigned in that Schedule to coins of like material, may be fixed and determined by proclamation under this Act; and such coin, if of gold, shall be subject to such provision as to least current weight as may be fixed and determined by proclamation under this Act, regard being had to the least current weight assigned in that Schedule to the respective gold coins mentioned therein. R.S., c. 40, s. 4.

5. The Minister of Finance may from time to time issue out of the Consolidated Revenue Fund such sums as may be necessary for the purchase of bullion in order to provide supplies of coin for the public service. R.S., c. 40, s. 6.

6. The sums received in payment for coin produced from bullion purchased under section 5 shall be paid into the Consolidated Revenue Fund. R.S., c. 40, s. 7.

7. (1) A tender of payment of money, if made in coins that have been made in accordance with the provisions of this Act, and have not been called in under any proclamation made in pursuance of this Act, and have not become diminished in weight, by abrasion through ordinary and legitimate use, so as to be of less weight than the current weight, that is to say, than the weight (if any) specified as the least current weight in the Schedule, or less than such weight as may be declared by any proclamation made in pursuance of this Act, shall be a legal tender

(a) in the case of gold coins, for a payment of any amount;

(b) in the case of silver coins, for a payment of an amount not exceeding ten dollars, but for no greater amount;

(c) in the case of nickel coins, for a payment of an amount not exceeding five dollars, but for no greater amount;

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(d) in the case of bronze coins for a payment of an amount not exceeding twenty-five cents, but for no greater amount.

(2) The holder of the notes of any person to the amount of more than ten dollars is not bound to receive more than that amount in such silver coins in payment of such notes, if presented for payment at one time, although any of such notes is for a less sum, and this subsection applies to nickel coins with the substitution of five dollars for ten dollars.

(3) Nothing in this Act prevents any paper currency that under any Act or otherwise is a legal tender from being a legal tender. R.S., c. 40, s. 8.

8. The British sovereign of the weight and fineness prescribed by the laws of the United Kingdom on the 4th day of May, 1910, and which is not of less weight than the current weight specified as the least current weight at which it is a legal tender in the United Kingdom, shall pass current and be a legal tender in Canada for four dollars and eighty-six cents and two-thirds of a cent of the currency of Canada; and any other gold coins made at Her Majesty’s Royal Mint or at any branch thereof, and current in the United Kingdom, being a multiple or division of the sovereign shall, subject to corresponding current weight specifications, pass current and be a legal tender in Canada for proportionate sums in the currency of Canada. R.S., c. 40, s. 9.

9. (1) The Governor in Council may, by proclamation, from time to time, fix the rates at which any foreign gold coins of the description, date, weight and fineness mentioned in such proclamation shall pass current and be a legal tender in Canada.

(2) Until it is otherwise ordered by any such proclamation the gold coins of the United States of America hereinafter mentioned, that is to say the half eagle or five dollar piece, the eagle or ten dollar piece and the double eagle or twenty dollar piece, coined after the 18th day of January, 1837, and while the standard of fineness for gold coins then fixed by the laws of the said United States remains unchanged, and weighing respectively one hundred and twenty-nine grains, two hundred and fifty-eight grains, and five hundred and sixteen grains, subject to the provisions of the laws of the United States with respect to such coins as to tolerance or remedy and as to the reduction in weight by abrasion through ordinary and legitimate use below the said respective weights, in so far as such provisions prescribe the 2069 conditions

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conditions under which the said coins shall be a legal tender in the said United States, and so long as such coins are receivable at their nominal value by the Treasury of the United States and its offices, shall pass current and be a legal tender in Canada for five dollars, ten dollars and twenty dollars, respectively, in the currency of Canada. R.S., c. 40, s. 10.

10. (1) The silver, copper or bronze coins struck by authority of the Crown for circulation in the Provinces of Ontario, Quebec and New Brunswick under the Acts at the time in force in the said Provinces respectively, and such silver, copper or bronze coins as, before the 4th day of May, 1910, have been struck by the same authority for circulation in Canada under the Acts at the time in force in Canada, shall be current and a legal tender throughout Canada at the rates in the said currency of Canada assigned to them respectively by the said Acts, and under the like conditions and provisions.

(2) The silver coins of a millesimal fineness of nine hundred and twenty-five struck before the 11th day of May 1920, by authority of the Crown shall continue to be current and a legal tender, and the silver coins of a millesimal fineness of eight hundred struck since the 1st day of January, 1920, under the authority of the order of the Governor in Council dated the 25th day of November, 1919, (P.C. No. 2373), and the order of the Governor in Council dated the 29th day of January, 1920 (P.C. No. 198), shall be current and a legal tender.

(3) The bronze coins struck by authority of the Crown before the 6th day of June, 1919, shall continue to be current and a legal tender. R.S., c. 40, s. 11.

11. (1) Notwithstanding anything in this Act, the gold, silver, copper, bronze or other metal coins struck by authority of the Crown for circulation in Newfoundland on or before the 31st day of March, 1949, shall pass current at their nominal value and shall be deemed to be coins made pursuant to the authority of this Act.

(2) All sums of money payable on or after the 1st day of April, 1949, under any Act or law in force in Newfoundland passed before that day or under any obligations incurred before that day and which were intended to be and if Newfoundland had not become a province of Canada would have
have been payable in the currency of Newfoundland shall on and after that day be represented and payable by equal sums in the currency of Canada. 1949, c. 6, s. 7.

12. No other silver, nickel, copper or bronze coins than those that the Crown has, before the 4th day of May, 1910, caused to be struck or may after such date cause to be struck for circulation in Canada, or in some province thereof, shall be a legal tender in Canada. R.S., c. 40, s. 12.

13. The stamp of the year on any foreign coin made current by this Act, or any proclamation issued under it, shall establish prima facie the fact of its having been coined in that year; and the stamp of the country on any foreign coin shall establish prima facie the fact of its being of the coinage of such country. R.S., c. 40, s. 13.

14. No coin that has been bent or mutilated, or has been defaced by the stamping or engraving thereon of any name, word, or mark, whether such coin is or is not thereby diminished or lightened, and no coin that has in any way been reduced in weight, except by abrasion through ordinary and legitimate use, shall pass current or be a legal tender. R.S., c. 40, s. 14.

ACCOUNTS, DEBTS AND OBLIGATIONS.

15. (1) All public accounts throughout Canada shall be kept in the currency of Canada; and in any statement to money or money value, in any indictment or legal proceeding, the same shall be stated in such currency.

(2) Every contract, sale, payment, bill, note, instrument, and security for money, and every transaction, dealing, matter and thing relating to money, or involving the liability to pay any money, which was made, executed or entered into, done or had on or subsequent to the 1st day of July, 1871, and before the coming into force of this Act, shall be deemed to have been and be, so far as anything remains to be or may be executed, done or had thereunder, as if the same was originally made, executed, done or had according to the coins made for circulation in Canada and which are legal tender in Canada in pursuance of this Act, unless the same was made, executed, entered into, done or had according to the currency of Great Britain or of some British possession or of some foreign state.

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All accounts, contracts, etc., to be in currency.

(3) Every contract, sale, payment, bill, note, instrument and security for money, and every transaction, dealing, matter and thing whatever relating to money, or involving the payment of or the liability to pay any money, which is made, executed or entered into, done or had, shall be made, executed, entered into, done and had according to the coins made for circulation in Canada and which are current and legal tender in pursuance of this Act, unless the same be made, executed, entered into, done or had, according to the currency of Great Britain or of some British possession or some foreign state. R.S., c. 40, s. 15.

Sums mentioned in Acts to be deemed currency.

16. All sums mentioned in dollars and cents in the *British North America Act 1867*, and in all Acts of the Parliament of Canada shall, unless it is otherwise expressed, be understood to be sums in the currency of Canada. R.S., c. 40, s. 16.

Payments in Nova Scotia from July 1st, 1871, to be in currency.

17. All sums of money payable on and after the 1st day of July, 1871, to the Crown, or to any person, under any Act or law in force in Nova Scotia, passed before the said day, or under any bill, note, contract, agreement or other document or instrument made before the said day in and with reference to that Province, or made after the said day out of Nova Scotia and with reference thereto, and which were intended to be, and but for such alteration would have been payable in the currency of Nova Scotia, as fixed by law previous to the 14th day of April, 1871, shall hereafter be represented and payable, respectively, by equivalent sums in the currency of Canada, that is to say, for every seventy-five cents of Nova Scotia currency, by seventy-three cents of the currency of Canada, and so in proportion for any greater or less sum; and if in any such sum there is a fraction of a cent in the equivalent in the currency of Canada, the nearest whole cent shall be taken. R.S., c. 40, s. 17.

Payment of debts in B.C. and P.E.I. to be in currency.

18. Any debt or obligation contracted before the 1st day of July, in the year 1881, in the currency then lawfully used in the Province of British Columbia, or in the Province of Prince Edward Island, shall, if payable thereafter, be payable by an equivalent sum in the currency of Canada. R.S., c. 40, s. 18.
DOMINION AND BANK NOTES.

19. (1) No Dominion note or bank note payable in any other currency than the currency of Canada shall be issued or re-issued by the Government of Canada, or by any bank, except as otherwise provided by the Bank Act, and all such notes issued before the 1st day of July, 1871, which are outstanding and legal obligations shall be redeemed, or notes payable in the currency of Canada shall be substituted or exchanged for them.

(2) The respective sums payable according to the tenor of the Dominion notes and bank notes in circulation issued on or after the 1st day of July, 1871, and before the 4th day of May, 1910, shall be deemed to be sums in the currency of Canada as by this Act established. R.S., c. 40, s. 19.

POWERS OF THE GOVERNOR IN COUNCIL.

20. The Governor in Council may from time to time, by proclamation
(a) determine the dimensions of and designs for any coin;
(b) in addition to the denominations of coins mentioned in the Schedule, determine the denominations of other coins to be coined and, subject to the provisions of this Act, the remedy and least current weight therefor;
(c) diminish the amount of remedy allowed by the Schedule in the case of any coin;
(d) determine the weight, not being less than the weight (if any) specified in the Schedule, below which a coin, when diminished in weight by abrasion through ordinary and legitimate use, is not to be deemed a current or legal tender;
(e) make regulations under which the Minister of Finance may redeem silver, nickel, copper or bronze coins issued for circulation in Canada, which by reason of abrasion through ordinary and legitimate use are no longer fit for circulation;
(f) call in coins of any date or denomination;
(g) revoke or alter any proclamation previously made. R.S., c. 40, s. 20.
EXAMINATION AND TEST OF COINS.

21. (1) For the purpose of ascertaining that coins of the currency of Canada issued from the Royal Canadian Mint have been coined in accordance with the provisions of this Act, the Governor in Council shall nominate and appoint competent persons, not less than three, who shall meet at least once in each year, as assay commissioners, to examine and test, in the presence of the proper officers of the Royal Canadian Mint and of the officers attending pursuant to any regulations made hereunder, the fineness and weight of the coins reserved for this purpose.

(2) The Governor in Council may, from time to time, make regulations respecting the proceedings at and the conduct of such examination and test, and all matters incidental thereto, and in particular respecting

(a) the time and place of examination and test;
(b) the setting apart out of the coins issued by the Royal Canadian Mint of certain coins for examination and test; and the custody and production of the coins so set apart, and the production of the standard weights and trial plates hereinafter mentioned;
(c) the attendance of one or more officers of the Department of Finance and of one or more officers of the Department of National Revenue thereat;
(d) the recording and publication of the findings of the commissioners as the result of such examination and test, and the proceedings (if any) to be taken in consequence thereof. R.S., c. 40, s. 21; 1931, c. 48, s. 1.

22. (1) The Dominion standard troy ounce, made of platinumiridium now in the custody of the Minister of National Revenue, shall be the standard for regulating the weight of such currency, and the Minister of National Revenue shall cause weights of each denomination of coin made under this Act to be made and duly verified, and these weights, when approved by the Governor in Council, shall be the standard weights for determining the justness of the weight of and for weighing such coin.

(2) The Minister of National Revenue shall, for the purpose of such examination and test, procure such standard weights, multiples and divisions in weight of such standard troy ounce, and such balances as may be necessary for the purpose of such examination and test.

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(3) The Minister of National Revenue shall from time to time, when necessary, cause trial plates of pure gold and of pure silver to be made and duly verified, and such trial plates shall be used for determining the justness of the gold and silver coins examined and tested under the provisions hereof.

(4) Such standard weights and trial plates shall, except as may be provided by any regulations made hereunder, be in the custody of the Minister of National Revenue to be kept in such place and in such manner as the Minister of National Revenue may direct. R.S., c. 40, s. 22.

EXPENSES INCIDENT TO ADMINISTRATION.

23. The costs, charges and expenses incident to the carrying out of the provisions of this Act, including the examination and test, procuring standard weights, trial plates and balances, shall be payable out of the Consolidated Revenue Fund. R.S., c. 40, s. 23.

COUNTERFEIT OR DIMINISHED COIN TO BE BROKEN.

24. Every officer employed in the collection of the revenue in Canada shall cut, break or deface, or cause to be cut, broken or defaced, every piece of counterfeit or unlawfully diminished gold, silver or nickel coin which is tendered to him in payment of any part of the revenue of Canada. R.S., c. 40, s. 24.

OFFENCES AND PENALTIES.

25. (1) It shall not be lawful for any person, except under and in pursuance of a licence granted by the Minister of Finance, to melt down, break up, or use otherwise than as currency any gold coin which is for the time being current and a legal tender in Canada.

(2) A person who acts in contravention of this section, or acts in contravention of or fails to comply with any condition attached to a licence granted under this section, is for each offence, liable on summary conviction to a fine not exceeding two hundred and fifty dollars or to imprisonment with or without hard labour for a term not exceeding twelve months, or to both fine and imprisonment, and, in addition, R.S., 1952.
addition to any other punishment, the court dealing with the case may order the articles in respect of which the offence was committed to be forfeited. R.S., c. 40, s. 25.

**SCHEDULE.**

<table>
<thead>
<tr>
<th>Denomination of coin</th>
<th>Standard weight</th>
<th>Least current weight</th>
<th>Standard fineness</th>
<th>Remedy allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Grains</td>
<td>Grains</td>
<td></td>
<td>Weight per piece</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Gold—</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Twenty dollar...</td>
<td>516</td>
<td>513.42</td>
<td>(Nine-tenths fine)gold, one-tenth alloy; or millesi-</td>
<td>-50</td>
</tr>
<tr>
<td>Ten dollar...........</td>
<td>233</td>
<td>256.71</td>
<td>(one-tenth)</td>
<td>-40</td>
</tr>
<tr>
<td>Five dollar...........</td>
<td>129</td>
<td>128.355</td>
<td>(alloy; or millesi-</td>
<td>-25</td>
</tr>
<tr>
<td>Two and one-half dollar...........</td>
<td>64.5</td>
<td>64.178</td>
<td>mal fineness, 900)</td>
<td>-20</td>
</tr>
<tr>
<td><strong>Silver—</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>One dollar...........</td>
<td>360</td>
<td>358.5</td>
<td>(Eight-tenths fine)silver two-tenths alloy; or millesi-</td>
<td>1.50</td>
</tr>
<tr>
<td>Fifty cent...........</td>
<td>180</td>
<td>176.2</td>
<td>(one-tenth)</td>
<td>1.50</td>
</tr>
<tr>
<td>Twenty-five cent...</td>
<td>90</td>
<td>89.3</td>
<td>(alloy; or millesi-</td>
<td>1.00</td>
</tr>
<tr>
<td>Ten cent.............</td>
<td>36</td>
<td>35.1</td>
<td>mal fineness, 800)</td>
<td>3.00</td>
</tr>
<tr>
<td>Five cent............</td>
<td>15</td>
<td>14.3</td>
<td></td>
<td>1.50</td>
</tr>
<tr>
<td><strong>Bronze—</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cent..................</td>
<td>50</td>
<td>49.5</td>
<td>Mixed metal, copper,</td>
<td>$140.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>tin and zinc.</td>
<td></td>
</tr>
<tr>
<td><strong>Nickel—</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Five cent............</td>
<td>70</td>
<td>69.1</td>
<td>Pure nickel......</td>
<td>$2.00</td>
</tr>
</tbody>
</table>

* This remedy is on a group of one dollar's worth, ten pieces.
† This remedy is on a group of one dollar's worth, twenty pieces.
‡ This remedy is on a group of one hundred and forty pieces weighed against a weight of one pound avoirdupois.
§ This remedy is not to exceed one hundred grains per avoirdupois pound of one hundred pieces.

R.S., c. 40, Sch.

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

R.S., 1952.
CHAPTER 58.

An Act respecting the Customs.

SHORT TITLE.

1. This Act may be cited as the Customs Act. R.S., Short title. c. 42, s. 1.

INTERPRETATION.

2. (1) In this Act, or in any other law relating to the Definitions.

Customs,

(a) "Canadian Customs waters" means the waters form- "Canadian "
ing that part of the sea that is adjacent to and extends Customswaters." nine marine miles beyond Canadian waters;

(b) "Canadian waters" means all territorial waters of "Canadian "
Canada and all waters forming part of the territory Customswaters." of Canada, including the marginal sea within three

marine miles of the base lines on the coast of Canada, determined in accordance with international law and

practice; subject, however, to the following specific provisions:

(i) Canadian waters shall not extend beyond the

limits of exclusion recommended in the North

Atlantic Fisheries Award, answer to question V, as

set forth in the Schedule;

(ii) the extent of Canadian waters shall conform with

the provisions of any other Act of the Parliament

of Canada;

(iii) the Governor in Council may from time to time

by proclamation temporarily restrict, for Customs

purposes, the extent of Canadian waters and such

proclamation shall not be construed as foregoing any

Canadian rights in respect of waters thus restricted;

and

(iv) the plotting of base lines and of the limits of

Canadian waters on a map or chart issued under the

authority of and approved by the Governor in

Council shall be conclusive evidence of the due

determination

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determination of such base lines and of the extent of Canadian waters or of Canadian waters temporarily restricted, pursuant to the provisions of subparagraph (iii);

"Collector." (c) "collector" means the collector of Customs at the port or place intended, or any person lawfully deputed, appointed or authorized to do the duty of collector thereat;

"Conductor." (d) "conductor" means the person in charge or having the chief direction of any railway train;

"Court." (e) "court" means the Exchequer Court of Canada, or any superior court;

"Customs warehouse." (f) "Customs warehouse" includes sufferance warehouse, bonding warehouse and examining warehouse;

"Deputy Minister." (g) "Deputy Minister" means the Deputy Minister of National Revenue for Customs and Excise;

"Duty." (h) "duty" includes special duty and surtax;

"Frontier port." (i) "frontier port" means the first port at which the vehicle carrying the goods to be entered arrives by land in Canada after crossing the frontier, and the sea, lake or river port at which the vessel in which the goods are carried arrives direct from a port or place out of Canada;

"Goods." (j) "goods" means goods, wares and merchandise or movable effects of any kind, including vehicles, horses, cattle and other animals;

"Master." (k) "master" means the person having or taking charge of any vessel or vehicle;

"Minister." (l) "Minister" means the Minister of National Revenue;

"Oath." (m) "oath" includes declaration and affirmation;

"Officer." (n) "officer" means a person employed in the administration or enforcement of this Act, and includes any member of the Royal Canadian Mounted Police;

"Owner" "Importer." "Exporter." (o) "owner," "importer," or "exporter" includes any person lawfully acting on behalf of the owner, importer or exporter;

"Port." (p) "port" means a place where vessels or vehicles may discharge or load cargo;

"Seized and forfeited." "Liable to forfeiture." "Subject to forfeiture." (q) "seized and forfeited," "liable to forfeiture" or "subject to forfeiture," or any other expression that might of itself imply that some act subsequent to the commission of the offence is necessary to work the forfeiture, shall not be construed as rendering any such

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subsequent act necessary, but the forfeiture shall accrue at the time and by the commission of the offence, in respect of which the penalty of forfeiture is imposed;

(r) “value” in respect of any penalty, punishment or forfeiture imposed by this Act and based upon the value of any goods or articles, means the duty-paid value of such goods or articles at the time of the commission of the offence by which such penalty, punishment or forfeiture is incurred;

(s) “value for duty” means the value of the article as it would be determined for the purpose of calculating an ad valorem duty upon the importation of such article into Canada under the laws relating to the Customs and the Customs Tariff, whether such article is in fact subject to ad valorem or other duty or not;

(t) “vehicle” means any cart, car, wagon, carriage, barrow, sleigh, aircraft or other conveyance of what kind soever, whether drawn or propelled by steam, by animals, or by hand or other power, and includes the harness or tackle of the animals, and the fittings, furnishings and appurtenances of the vehicle;

(u) “vessel” includes any ship, vessel or boat of any kind whatsoever, whether propelled by steam or otherwise, and whether used as a sea-going vessel or on inland waters only, and also includes any vehicle as hereinbefore defined;

(v) “warehouse” means any place, whether house, shed, yard, dock, pond or other place in which goods imported may be lodged, kept and secured without payment of duty;

(w) all carrying by water that is not a carrying by sea or coastwise shall be deemed to be a carrying by inland navigation;

(x) the necessary discharging of any goods for the purpose of lightening a vessel in order to pass any shoal or otherwise for the safety of such vessel shall not be deemed an unlawful landing or breaking of bulk.

(2) All the expressions and provisions of this Act, or of any law relating to the Customs, shall receive such fair and liberal construction and interpretation as will best ensure the protection of the revenue and the attainment of the purpose for which this Act or such law was made, according to its true intent, meaning and spirit.
Dues payable by the Crown.

(3) The rates and duties of Customs imposed by this Act or the Custom Tariff or any other law relating to the Customs, as well as the rates and duties of Customs heretofore imposed by any Customs Act or Custom Tariff or any law relating to the Customs enacted and in force at any time since the 1st day of July, 1867, are binding, and are declared and shall be deemed to have been always binding upon and payable by Her Majesty, in respect of any goods that may be hereafter or have been heretofore imported by or for Her Majesty, whether in the right of Her Majesty’s Government of Canada or Her Majesty’s government of any province of Canada, and whether or not the goods so imported belonged at the time of importation to Her Majesty; and any and all such Acts as aforesaid shall be construed and interpreted as if the rates and duties of Customs aforesaid were and are by express words charged upon and made payable by Her Majesty; but nothing herein contained is intended to impose or to declare the imposition of any tax upon, or to make or to declare liable to taxation, any property belonging to Her Majesty either in the right of Canada or of a province.

(4) All the provisions of this Act that relate to
   (a) the reporting inwards and outwards of vessels, vehicles or persons, or
   (b) the reporting to a collector of Customs of goods imported or of goods acquired after importation by any person, including goods derelict, flotsam, jetsam or wreck,
are binding upon Her Majesty in right of Canada or a province. R.S., c. 42, s. 2; 1932-33, c. 38, s. 1; 1936, c. 19, s. 1; 1936, c. 30, ss. 1, 2; 1948, c. 41, s. 1; 1950, c. 13, s. 1; 1951, c. 26, s. 1.

APPRAISERS.

3. There may be appointed, in the manner authorized by law, appraisers to be called Dominion Customs appraisers and assistant Dominion Customs appraisers, with jurisdiction at all ports and places in Canada; and Customs appraisers and assistant Customs appraisers with jurisdiction at such ports and places in Canada as are designated in an order in council in that behalf. R.S., c. 42, s. 4.

4. Every such appraiser and assistant appraiser shall, before acting as such, take and subscribe the following oath of office before any collector, or other person duly authorized to administer such oath:

   I,

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Customs Act. 

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I, A.B., having been appointed an appraiser of goods, wares and merchandise, and to act as such at the Port of (or as the case may be), do solemnly swear (or affirm) that I will faithfully perform the duties of the said office without partiality, fear, favour or affection, and that I will appraise the value of all goods submitted to my appraisement, according to the true intent and meaning of the laws imposing duties of Customs in Canada; and that I will use my best endeavours to prevent all fraud, subterfuge or evasion of the said laws, and more especially to detect, expose and frustrate all attempts to undervalue any goods, wares or merchandise on which any duty is chargeable. So help me God.

A.B. Appraiser for (as the case may be).

Sworn before me, this day of (as the case may be).

R.S., c. 42, s. 5.

5. (1) If no appraiser is appointed in any port of entry, the collector there shall act as appraiser, but without taking any special oath of office as such.

(2) The Minister may, at any time, direct any appraiser to attend at any port or place for the purpose of valuing any goods, or of acting as appraiser there during any time, and such appraiser shall accordingly do so without taking any new oath of office.

(3) Every appraiser shall be deemed an officer of Customs. R.S., c. 42, s. 6.

APPLICATION OF FINANCIAL ADMINISTRATION ACT.

6. (1) The duties imposed by any Act relating to the Customs shall be held to be duties within the meaning of the Financial Administration Act, and are, with all the matters and things thereunto relating, subject to the provisions of the said Act, and to the regulations and orders of the Governor in Council, made under the authority thereof, in so far as the same are not inconsistent with this Act.

(2) All moneys arising from such duties, or from any penalties imposed by this Act, and belonging to Her Majesty, shall be paid over by the officer receiving the same to the Minister of Finance, and shall form part of the Consolidated Revenue Fund of Canada. R.S., c. 42, s. 7.

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Master shall have manifest on board.

What manifest shall contain.

7. (1) Unless the Minister, as he may, in respect of any particular vessel or class or classes of vessel otherwise dispenses, for a time or generally, the master of any vessel arriving in or found within Canadian waters or of any vessel registered in Canada or of any unregistered vessel owned by a person resident or domiciled in Canada or of any other vessel or class of vessels that has been specified or enumerated by proclamation of the Governor in Council under subsection (1) of section 139 arriving in and found within Canadian Customs waters shall, if the cargo of his vessel includes intoxicating liquors, have on board a manifest signed by him under oath as to the truth of the statements therein contained; such manifest shall contain

(a) the names of the ports and description of the places at which the goods comprising the cargo of the said vessel were taken on board, and the ports of entry of Canada for which the same are destined, particularly describing the goods destined for each such port;

(b) the name, description, and build of the vessel, the tonnage and port of registry of the vessel, the domicile of the owners thereof and the name of the master;

(c) a detailed account of all goods on board such vessel, with the marks and numbers of each package and parcel, and the number and description of the packages and parcels according to their usual name or denomination, such as barrel, keg, hogshead, case or bag;

(d) the names of the persons to whom such packages or parcels are respectively consigned in accordance with the bills of lading issued therefor, except that when such goods are consigned to order the manifest shall so state; and

(e) an account of what surplus stores remain on board.

(2) This section does not apply to any vessel employed in the transport of duty-paid intoxicating liquor from one port or place to another port or place within the limits of Canada. 1936, c. 30, s. 3.

Exemption.

8. (1) No goods shall be unladen from any vessel arriving at any port or place in Canada, from any place out of Canada, or from any vessel having dutiable goods on board brought coastwise, nor shall bulk be broken within three leagues of the coast, until due entry has been made of such goods, and warrant granted for the unloading of the same.
(2) No goods shall be so unladen, unless for the purpose of lightening the vessel in crossing over or getting free from a shoal, rock, bar or sand bank, except between sunrise and sunset, and on some day not being a Sunday or statutory holiday, and at some hour and place at which an officer is appointed to attend the unloading of goods, or at some place for which a sufferance has been granted by the collector or other proper officer, for the unloading of such goods, except that the collector or other proper officer at the port at which entry of the goods is to be made may give permission in writing for the lightening of a vessel and unloading of goods

(a) on a statutory holiday other than a Sunday;
(b) after sunset and before sunrise; and
(c) at a place other than a port;
but such unloading shall be done only in the presence of an officer detailed for such service and under such conditions and upon such terms as the Minister may authorize or prescribe.

(3) If after the arrival of the vessel within three leagues of the coast, any alteration is made in the stowage of the cargo so as to facilitate the unlawful unloading of any part thereof, or if any part thereof is fraudulently staved, destroyed or thrown overboard, or any package is opened, it shall be deemed a breaking of bulk. R.S., c. 42, s. 8; 1932-33, c. 38, s. 2.

9. All goods imported into Canada, whether by sea, land, coastwise, or by inland navigation, whether dutiable or not, shall be brought in at a port of entry where a Custom-house is lawfully established. R.S., c. 42, s. 9.

10. (1) The collector or proper officer of any Canadian seaport may cause any vessel, bound for such seaport from any port out of Canada, to be boarded by an officer, detailed by him for such service, at any place within three marine miles of the anchorage ground, and such officer may demand from the master or purser of such vessel a correct copy of the report inwards intended by such master or purser to be presented at the Custom-house on arrival, and may remain on board the vessel until she anchors.

(2) The copy of the report so received by such officer shall be deposited by him at the Custom-house, as the vessel's report inwards, for comparison with that to be presented by the master or purser in person. R.S., c. 42, s. 10.
11. (1) The master of every vessel coming from any port or place out of Canada, or coastwise, and entering any port in Canada, whether laden or in ballast, shall go without delay, when such vessel is anchored or moored, to the Custom-house for the port or place of entry where he arrives, and there make a report in writing to the collector or other proper officer, of the arrival and voyage of such vessel.

(2) The report shall state, so far as any of the following particulars are or can be known to the master, the name, country, tonnage and port of registry of the vessel, the name of the master, the country of the owners, the number and names of the passengers, if any, the number of the crew, and whether the vessel is laden or in ballast, the marks and numbers of every package and parcel of goods on board, if any, the best description possible of all un-marked or unparcelled goods, whether the property of the importer, consumer, passengers, officers or members of the crew, and where the same were laden, and the particulars of any goods stowed loose, and, if consigned, where and to whom consigned, and where any and what goods, if any, have been laden or unladen, or bulk has been broken, during the voyage, also the part of the cargo and the number and names of the passengers intended to be landed at that port, and at any other port in Canada, what part of the cargo, if any, is intended to be exported in the same vessel, and what surplus stores remain on board; but this section shall not be construed to require a report of the wearing apparel or personal effects in actual use by passengers, officers and members of the crew of vessels. R.S., c. 42, s. 11.

12. (1) The master or person in charge of any vessel, whether laden or in ballast, arriving by inland navigation in any port or place of entry in Canada, from any place beyond the limits of Canada, and having any goods therein, whether any duty is payable on such goods or not, shall go without delay, when such vessel is anchored or moored, directly to the Custom-house for such port or place of entry, and make a report in writing, in such form as is appointed for that purpose by competent authority, to the collector or other proper officer of the arrival of such vessel.

(2) The report shall state, so far as the following particulars are known to the master or person in charge, the marks and numbers of every package and parcel of goods in such vessel, or in the charge and custody of such person, from what place the same are respectively brought, and to what place and to whom they are consigned or belong.

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(3) The master or person in charge of the vessel shall then and there produce such goods to the collector or other proper officer, and shall declare that no goods have been unladen from such vessel or have been put out of his possession, between the time of his coming within the limits of Canada and of his making his report and affidavit, and shall further answer all such questions concerning such vessel or goods as are demanded of him by such collector or officer. R.S., c. 42, s. 12.

13. The master shall, at the time of making his report, if required by the officer, produce to him the bills of lading of the cargo, or true copies thereof, and shall make and subscribe an affidavit referring to his report and declaring that all the statements made in the report are true; and shall further answer all such questions concerning the vessel and cargo, and the crew, and the voyage, as are demanded of him by such officer, and shall, if required, make the substance of any such answer part of his report. R.S., c. 42, s. 13.

14. If the contents of any package intended for importation into another port, or for exportation, are unknown to the master, the officer may open and examine it, and cause it for that purpose to be landed if he sees fit. R.S., c. 42, s. 14.

15. If any goods are brought in any decked vessel, from any place out of Canada to any port of entry therein, and not landed, but it is intended to convey such goods to some other port in Canada in the same vessel there to be landed, the duty shall not be paid or the entry completed at the first port, but at the port where the goods are to be landed, and to which they shall be conveyed accordingly under such regulations, and with such security or precautions for compliance with the requirements of this Act, as the Governor in Council, from time to time, directs. R.S., c. 42, s. 15.

16. (1) The conductor of every railway train carrying freight arriving at any port in Canada, from any foreign port or place, shall come directly, and before bulk is broken, to the Custom-house at such port, and report all merchandise on board his train, or in any particular car belonging to such train, stating the marks and numbers of every package and parcel of goods on board, and where the same was laden, and where and to whom it is consigned, and what part thereof, if any, is intended to pass in transitu through Canada to some port or place in the United States, or to be transhipped at some other port in Canada, to be exported to a port or place out of Canada.

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(2) The said conductor shall, at the time of making his report, if required by the officer, produce to him the way-bills of all goods on board his train or true copies thereof. R.S., c. 42, s. 16.

17. No goods shall be imported into Canada in any vehicle, other than a railway carriage, or on the person, between sunset and sunrise on any day, or at any time on a Sunday or a statutory holiday, except under a written permit from a collector, and under the supervision of an officer. R.S., c. 42, s. 17.

18. (1) The following persons, namely:

(a) the person in charge of any vehicle other than a railway carriage, arriving by land at any place in Canada and containing goods, whether any duty is payable on such goods or not;

(b) the person in charge of any such vehicle so arriving, whether containing goods or not, if the vehicle, or its fittings, furnishings or appurtenances, or the animals drawing the same, or their harness or tackle, is or are liable to duty; and

(c) every person whosoever so arriving in Canada from any port or place out of Canada, on foot or otherwise, and having with him or in his charge or custody, any goods, whether such goods are dutiable or not;

shall come to the Custom-house nearest to the point at which he crossed the frontier line, or to the station of the officer nearest to such point, if such station is nearer than any Custom-house, before unloading or in any manner disposing of the same, and there make a report in writing to the collector or proper officer, stating the contents of each and every package and parcel of such goods and the quantities and values of the same.

(2) Such person shall also then truly answer all questions respecting such goods or packages, and the vehicle, fittings, furnishings and appurtenances and animals, and the harness or tackle appertaining thereto, as the said collector or proper officer requires of him, and shall then and there make due entry of the same, in accordance with the law in that behalf. R.S., c. 42, s. 18.

19. (1) Every importer of goods by sea from any place out of Canada shall, within three days after the arrival of the importing vessel, make due entry inwards of such goods, and land the same.

(2) Every importer of goods imported by inland navigation in a decked vessel of one hundred tons burthen or

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more, shall, within twenty-four hours of the arrival of the importing vessel, make due entry inwards of such goods and land the same.

(3) Every importer of goods imported by inland navigation in any undecked vessel, or in any vessel less than one hundred tons burthen, or by land, shall, forthwith, after the importation of such goods, produce the same to the proper officer and make due entry thereof. R.S., c. 42, s. 19.

20. The person entering any goods inwards shall deliver Importer to
to the collector or other proper officer
deliver to
collector.

(a) an invoice of such goods showing the place and date Invoice.
of purchase and the name or the style of the firm or
person from whom the goods were purchased, and a
full description thereof in detail, giving the quantity
and value of each kind of goods so imported; and

(b) a bill of entry of such goods, in such form as is ap-Bill of
pointed by a competent authority, fairly written or
entry.
printed, or partly written and partly printed, and in
duplicate, containing the name of the importer, and
if imported by water, the name of the vessel and of
the master, and of the place to which bound, and of
the place, within the port, where the goods are to be
unladen, and the description of the goods, and the
marks and numbers and contents of the packages, and
the place from which the goods are imported, and of
what country or place such goods are the growth, pro-
duce or manufacture. R.S., c. 42, s. 20.

21. The quantity and value of any goods shall always be stated in the bill of entry thereof, although such goods are not subject to duty, and the invoice thereof shall be Quantity and value to be stated produced to the collector. R.S., c. 42, s. 21.

22. (1) Unless the goods are to be warehoused in the Duties to be manner by this Act provided, the importer shall, at the time paid down of entry pay down, or cause to be so paid, all duties upon unless goods are ware-
all goods entered inwards; and the collector or other proper housed.
officer shall, immediately thereupon, grant his warrant for
Warrant
the unlading of such goods, and grant a permit for the
and permit.
conveyance of such goods further into Canada, if so re-
quired by the importer.

(2) Notwithstanding subsection (1), goods of which the Detention.
export or import is prohibited, controlled or regulated by
or under any Act of Parliament, may be detained by the
conveyance of such goods further into Canada, if so re-
quired by the importer. R.S., c. 42, s. 22; 1951, c. 26, s. 2.

23. (1) In default of such entry and landing, or production of the goods, or payment of duty, the officer may convey the goods to a Customs warehouse, or some secure place appointed by the collector for such purpose, there to be kept at the risk and charge of the owner.

(2) If such goods are not duly entered within one month from the date of their being so conveyed to the Customs warehouse, or other appointed place, and all charges of removal and warehouse rent duly paid at the time of such entry, the goods shall be sold by public auction to the highest bidder, and the proceeds thereof shall be applied first to the payment of duties and charges, and the surplus, if any, after discharging the vessel’s lien, or other charges for transportation, shall be paid to the owner of the goods or to his lawful agent; but if the goods cannot be sold for a sum sufficient to pay the duties and charges, if offered for sale for home consumption, or the charges, if offered for sale for exportation, such goods shall not be sold, but shall be destroyed. R.S., c. 42, s. 23.

24. (1) If the importer of any goods, or the person authorized to make the declaration required with regard to such goods, makes and subscribes a declaration before the collector or other proper officer, that he cannot, for want of full information, make perfect entry thereof, and takes the oath in such cases provided, then the collector or officer may cause such goods to be landed on a bill of sight for the packages and parcels thereof, by the best description that can be given, and to be seen and examined by such person and at his expense, in the presence of the collector or other proper officer, or of such other officer as is appointed by the said collector or other proper officer, and to be delivered to such person, on his depositing in the hands of the collector or officer a sum of money sufficient in the judgment of the collector or officer to pay the duties thereon.

(2) If the importer does not complete a perfect entry within the time appointed by the collector, the money so deposited shall be taken and held as duty accruing on such goods, and shall be dealt with and accounted for accordingly.

(3) In all cases where such goods are purchased or consigned a sufficient invoice therefor as provided in section 26, shall be produced within the said time appointed by the collector, and in default thereof the importer is liable to a penalty equal to the amount so deposited with the collector recoverable in any court of competent jurisdiction. R.S., c. 42, s. 24; 1936. c. 19, s. 2.

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25. Such sight entry may be made as aforesaid and the goods may be delivered, if such importer or person as aforesaid makes oath or affirms that the invoice has not been and cannot be produced, and pays to the collector or proper officer aforesaid a sum of money sufficient in the judgment of such collector or officer to pay the duties on such goods; and such sum shall then be held as duties. R.S., c. 42, s. 25.

26. No entry shall, except in cases in which it is otherwise provided herein or by regulation of the Governor in Council, be deemed perfect unless a sufficient invoice of the goods to be entered, duly certified in writing thereon as correct by the person, firm or corporation from whom the said goods were purchased, has been produced to the collector, and duly attested as required by this Act, and in the case of consigned goods, verified by the oath of the consignor. R.S., c. 42, s. 26.

27. (1) With the bill of entry of any goods, there shall be produced and delivered to and left with the collector an invoice of the goods, as provided in section 26, attested by the oath of the owner, and if the owner is not the person entering such goods, then verified by the oath of the importer or consignee, or, subject to the provision hereinafter made, some other person who may lawfully make such entry and verify such invoice, in the form or to the effect of the oath or oaths prescribed by the Governor in Council in that behalf.

(2) Such oath or oaths shall be written or printed, or partly written and partly printed on such invoice, or on the bill of entry, as the case may be, or shall be annexed thereto, and shall in either case distinctly refer to such invoice so that there can be no doubt as to its being the invoice to which the oath is intended to apply, and such oath shall be subscribed by the person making it and certified by the signature of the person before whom it is made.

(3) The bill of entry shall also contain a statement of the quantity and value for duty of the goods therein mentioned and shall be signed by the person making the entry, and shall be verified in the form or to the effect of the oath prescribed by the Governor in Council in that behalf. R.S., c. 42, s. 27.

28. Where there is more than one owner, importer or consignee of any goods, any one of them cognizant of the facts may take the oath required by this Act; and such oath R.S., 1952.
oath is sufficient unless the goods have not been obtained by purchase in the ordinary way, and some owner, resident out of Canada, is the manufacturer or producer of the goods concerned in the manufacture or production thereof, in which case the oath of such non-resident owner, or one of the non-resident owners, if there is more than one, cognizant of the facts shall be requisite to the due attestation of the invoice. R.S., c. 42, s. 28.

29. The invoice of any goods produced and delivered to the collector, with the bill of entry thereof, shall, if required by the collector, be attested by the oath of the owner or one of the owners of such goods, and shall also be verified by the oath of the importer or consignee or other person who may, under this Act, lawfully make entry of such goods and verify such invoice, if the owner or one of the owners is not the person entering such goods; and shall also, if required by the collector, be attested by the oath of the non-resident owner being the manufacturer or producer of such goods, in the case mentioned in section 28, although one of the owners is the person entering the goods and verifying the invoice on oath. R.S., c. 42, s. 29.

30. Where the owner, importer or consignee of any goods is dead, or a bankrupt or insolvent, or where for any cause his personal estate is being administered by another person, his executor, curator, administrator or assignee, or person administering as aforesaid, may, if cognizant of the facts, take any oath and make any entry that such owner, importer or consignee might otherwise have taken or made. R.S., c. 42, s. 30.

31. No person other than the owner, consignee or importer of the goods of which entry is to be made, shall be allowed to take any oath connected with the entry, unless there is attached to the bill of entry therein referred to, a declaration by the owner, consignee or importer of the said goods, or his attorney and agent duly appointed to transact business with the collector, pursuant to the provisions in that behalf of this Act, to the same effect as the oath, distinctly referring to the invoice presented with such bill of entry, and signed by such owner, importer or consignee, or by his attorney and agent appointed as aforesaid, either in presence of the agent making the entry, or of a justice of the peace or notary public, who shall attest the signature. R.S., c. 42, s. 31.
32. Such declaration shall be kept by the collector, but may be dispensed with under the order of the Governor in Council, when it is deemed advisable, in the interests of commerce, to dispense therewith. R.S., c. 42, s. 32.

33. Vessels entering the gut of Annapolis shall be reported and entered at such place as the Minister, from time to time, directs. R.S., c. 42, s. 33.

34. Vessels entering the Great Bras d'Or or Little Bras d'Or shall be reported and entered at such place as the Minister, from time to time, directs. R.S., c. 42, s. 34.

VALUATION FOR DUTY.

35. (1) Whenever any duty ad valorem is imposed on any goods imported into Canada, the value for duty shall be the fair market value of such or the like goods when sold for home consumption in the ordinary course of trade under fully competitive conditions, in like quantities and under comparable conditions of sale at the time when and place whence such goods were exported by the vendor abroad to the purchaser in Canada; or, except as otherwise provided in this Act, the price at which the goods were sold by the vendor abroad to the purchaser in Canada, exclusive of all charges thereon after their shipment from the place whence exported direct to Canada, whichever may be greater.

(2) When the fair market value of any goods is not ascertainable under subsection (1), the value for duty of such goods shall be the nearest ascertainable equivalent of such value.

(3) When neither the fair market value nor the equivalent of such value can be ascertained, the value for duty shall be the actual cost of production of similar goods at date of shipment to Canada, plus a reasonable addition for administration, selling cost and profit.

(4) The value for duty shall not include the amount of any internal tax applicable within the country of origin or export from which the imported goods have been exempted or have been or will be relieved by means of refund or drawback.

(5) The Governor in Council may order that import duties of a country of export shall be disregarded, in whole or in part, in estimating the value for duty of goods of any kind imported into Canada from a country specified in the order. 1948, c. 41, s. 2; 1949 (2nd Sess.), c. 14, s. 1.

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36. (1) Every one who acts as an appraiser shall determine the tariff classification of goods imported into Canada and shall, by all reasonable means in his power, ascertain, estimate and appraise the true and fair market value, any invoice or affidavit to the contrary notwithstanding, of such goods at the time when and place whence they were exported direct to Canada and the proper weights, measures or other quantities as the case requires.

(2) In the case of goods shipped to Canada on consignment, but sold by the exporter to persons in Canada prior to their importation into Canada, the amount of the valuation for duty shall not be less than the invoice value to the Canadian purchaser, exclusive of all charges upon the goods, after shipment from the place whence exported directly into Canada.

(3) When articles of the same material, or of a similar kind but of a different quality, are found in the same package, charged or invoiced at an average price, the appraisers shall adopt the value of the best article contained in such package as the average value of the whole; and duty shall be levied thereon accordingly.

(4) Duty shall not be assessed on less than the invoice market value of goods in any case, except on account of reduction in the fair market value of such goods between the time of their purchase by the Canadian importer and their exportation to Canada.

(5) In estimating the value for duty no discount or deduction shall be allowed which is not shown and allowed and deducted on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade. R.S., c. 42, s. 38; 1931, c. 29, s. 1; 1948, c. 41, s. 3.

37. The fair market value of goods shall be taken to include the amount of any subsidy or drawback of Customs duty which has been allowed by the Government of any other country, also the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein, because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof, and also the amount or money value of any so-called royalty, rent or charge for use of any machine or goods of any description, that the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country whence they have been exported to Canada. 1948, c. 41, s. 4.
38. (1) Where at any time it appears to the satisfaction of the Governor in Council on a report from the Minister that goods of any kind not entitled to entry under the British Preferential tariff or any lower tariff are being imported into Canada either on sale or on consignment, under such conditions as prejudicially or injuriously to affect the interests of Canadian producers or manufacturers, the Governor in Council may authorize the Minister to fix the value for duty of any class or kind of such goods, and notwithstanding any other provision of this Act, the value so fixed shall be deemed to be the fair market value of such goods.

(2) The value for duty shall be deemed to have been duly fixed by the Minister pursuant to subsection (1) if the same is fixed on a basis or by a method prescribed by the Minister.

(3) The operation of the value for duty of any fruit or vegetable fixed pursuant to this section may be suspended by the Minister in the case of such fruit or vegetable imported into any specified region or part of Canada.

39. No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made, the officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof. R.S., c. 42, s. 44.

40. No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty. R.S., c. 42, s. 45.

41. Goods bona fide exported to Canada from any country but passing in transit through another shall, upon such terms and conditions as to shipment, documentation, warehousing, trans-shipment or the like as the Governor in Council may prescribe, be valued for duty as if they were imported direct from such first mentioned country. 1948, c. 41, s. 5.

42. (1) The Minister may by regulation prescribe the methods to be followed in determining the classification of sugar, molasses and syrup for the purposes of the Customs Tariff; (b) R.S., 1952.
(b) designate the instruments, standards and appliances to be used in such determination, and
(c) provide that such determination and classification shall be carried out by designated officers.

(2) The decision of any officer so designated as to the classification of sugar, molasses or syrup is final and conclusive unless the importer, within thirty days appeals in writing to the Deputy Minister.

(3) The Deputy Minister may, after such inquiry as he deems necessary, confirm or vary the decision appealed from. 1948, c. 41, s. 5.

43. (1) Where, upon any entry or in connection with any entry, it appears to any Dominion Customs Appraiser that any goods have been erroneously classified or appraised or allowed entry at an erroneous rate or valuation by any appraiser or collector acting as such, or that any of the foregoing provisions of this Act respecting the classification or value at which goods shall be entered for duty have not been complied with, such appraiser may make a fresh appraisal or valuation, and may direct an amended entry and payment of additional duty on such goods, or a refund of the whole or a part of the duty paid, as the case requires, subject to review by the Deputy Minister.

(2) The Deputy Minister may review the decision of any appraiser as to the tariff classification of any goods or the value for duty of any goods. 1948, c. 41, s. 5.

44. (1) A person who deems himself aggrieved by a decision of the Deputy Minister
(a) as to tariff classification or value for duty,
(b) made pursuant to section 42, or
(c) as to whether any drawback of Customs duties is payable under section 11 of the Customs Tariff or as to the rate of drawback so payable,
may appeal from the decision to the Tariff Board by filing a notice of appeal in writing with the secretary of the Tariff Board within sixty days from the day on which the decision was made.

(2) Notice of the hearing of an appeal under subsection (1) shall be published in the Canada Gazette at least twenty-one days prior to the day of the hearing, and any person who, on or before that day, enters an appearance with the secretary of the Tariff Board may be heard on the appeal.

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(3) On any appeal under subsection (1), the Tariff Board may make such order or finding as the nature of the matter may require, and, without limiting the generality of the foregoing, may declare

(a) what rate of duty is applicable to the specific goods or the class of goods with respect to which the appeal was taken,

(b) the value for duty of the specific goods or class of goods, or

(c) that such goods are exempt from duty,
and an order, finding or declaration of the Tariff Board is final and conclusive subject to further appeal as provided in section 45. 1950, c. 13, s. 3.

45. (1) Any of the parties to an appeal under section 44, namely,

(a) the person who appealed,

(b) the Deputy Minister, or

(c) any person who entered an appearance with the secretary of the Tariff Board in accordance with subsection (2) of section 44,
may, upon leave being obtained from the Exchequer Court of Canada or a judge thereof, upon application made within thirty days from the making of the order, finding or declaration sought to be appealed, or within such further time as the Court or judge may allow, appeal to the Exchequer Court upon any question that in the opinion of the Court or judge is a question of law.

(2) The appellant under subsection (1) shall give to the Tariff Board, and to the other parties to the appeal under section 44, seven clear days' notice of his application for leave to appeal, and the Tariff Board and such other parties have the right to be heard by counsel or otherwise upon the application or upon the appeal, or both.

(3) Where leave to appeal under this section is granted, the appellant shall, within sixty days from the granting of the leave, deposit with the Registrar of the Exchequer Court the sum of one hundred and fifty dollars as security for costs, and thereupon the Registrar shall set the appeal down for hearing at such time and place as the Court may direct, and shall notify the Tariff Board, the appellant and the other parties to the appeal under section 44 accordingly.

(4) The Exchequer Court may dispose of an appeal under this section by dismissing it, by making such order as the Court may deem expedient or by referring the matter back to the Tariff Board for re-hearing.

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Rules.

(5) The judges of the Exchequer Court may make rules and orders for regulating the practice and procedure in applications for leave to appeal and in appeals under this section.

Appeal to Supreme Court.

(6) Any order or judgment of the Exchequer Court made under this section may be appealed to the Supreme Court of Canada in like manner as any other judgment of the Exchequer Court, and the provisions of the Exchequer Court Act as to appeals apply to any appeal taken under this subsection. 1950, c. 13, s. 3.

References

to Tariff Board.

46. (1) The Deputy Minister may refer to the Tariff Board for its opinion any question relating to the valuation or tariff classification of any goods or class of goods.

(2) For the purposes of section 44 a reference pursuant to this section shall be deemed to be an appeal. 1950, c. 13, s. 3.

HOW RATE AND AMOUNT OF DUTY ASCERTAINED.

Invoice to show fair market value.

47. (1) Every invoice delivered pursuant to this Act or any regulation shall exhibit, in the currency of the country of export, the fair market value of the goods to which it relates, when sold for home consumption in the ordinary course of trade under fully competitive conditions in like quantities and under comparable conditions of sale at the time when and the place whence the same were exported direct to Canada, and the true price at which such goods were sold by the vendor to the purchaser; and in computing the value for duty of the goods in Canadian currency the rate of exchange shall be such as may be declared from time to time by the Bank of Canada.

(2) Where the rate of exchange of the currency of any country has not been so declared, or where multiple rates of exchange exist, a conversion rate which shall reflect effectively the current value of such currency in commercial transactions may be determined and ordered by the Minister.

Rate of exchange.

Determination of conversion rate.

(3) All such invoices shall faithfully exhibit the transaction between the exporter and the importer, and contain a true and full statement of the actual price payable for the goods, including cartons, cases and coverings of all kinds and all expenses incident to placing the goods in condition, packed ready for shipment to Canada, and no such invoice shall state any discount other than such as has been actually allowed to the importer. 1948, c. 41, s. 6.

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48. Whenever duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity. R.S., c. 42, s. 56.

49. Whenever duties are charged according to the weight, tale, gauge or measure, such allowances shall be made for tare and draft upon the packages as are prescribed by regulations made by the Governor in Council. R.S., c. 42, s. 57.

50. If an article is enumerated in the tariff under two or more names or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon. R.S., c. 42, s. 60.

51. (1) In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the Minister directs.

(2) If such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate. R.S., c. 42, s. 62.

52. Goods derelict, flotsam, jetsam or wreck, or landed or saved from any vessel wrecked, stranded or lost, brought or coming into Canada, are subject to the same duties and regulations as goods of the like kind imported are subject to. R.S., c. 42, s. 63.

53. The collector or any appraiser may take samples of any goods imported, for the purpose of ascertaining whether any and what duties are payable on such goods; and such samples shall be disposed of as the Minister directs. R.S., c. 42, s. 64.

54. (1) The equipments or any part thereof, including boats purchased or supplied in a foreign country for, or the expenses of repairs made in a foreign country upon, a vessel intended to be employed, or which is thereafter employed, in the coasting trade of Canada, are, on the arrival of the vessel in any port of Canada, if arriving within one year after the repairs have been made or the equipments have been purchased or supplied, liable to entry and the payment of duty on the cost thereof in the foreign country 2097

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(a) on the expenses of repairs, twenty-five per cent ad valorem, and
(b) on equipments, including boats, the same rate of duty as if the articles were imported into Canada in the ordinary course.

(2) If the owner or master of the vessel wilfully and knowingly neglects or fails to report, make entry and pay duties as by this section required, the vessel, with her tackle, apparel and furniture, shall be seized and forfeited.

(3) If, however, the owner or master of the vessel furnishes satisfactory evidence that the vessel, while in the regular course of her voyage, was compelled by stress of weather or casualty to put into a foreign port to make the said repairs, in order to secure the safety of the vessel or to enable her to reach her port of destination, or that it would be impracticable to make the repairs in Canada for the want of a dock of sufficient capacity to receive the vessel, the Minister may authorize the refund of the duties on the repairs, and the vessel is not liable to forfeiture under subsection (2). R.S., c. 42, s. 65.

55. The surplus stores of vessels arriving in Canada shall be subject to the same duties and regulations as if imported as merchandise; but if the owner or master desires to warehouse the same for re-shipment for the future use of the vessel, the collector may permit him so to do. R.S., c. 42, s. 66.

GOODS DAMAGED OR LOST.

56. If any goods imported by water, or partly by water and partly by land, on which duties, ad valorem or specific, or both, are payable, receive damage during the voyage of importation, between the actual departure of the vessel in which they are laden from the foreign port of exportation and the actual arrival of the goods at the port of destination in Canada, whereby such goods have become lessened in value, an abatement may be made, in the manner hereinafter provided, in the duty payable upon such goods, or if duty has been paid thereon, a refund of a part of such duty may be made proportionate to the damage sustained, if, in either case, the claim therefor is made in due form and is properly substantiated at the first landing from such vessel of the said goods, and while they are in the custody of the Crown, or as soon after such first landing as they can be examined but such examination shall be completed and certified by the collector, Customs appraiser or other proper
proper officer, who shall assess such damage, within fourteen days of the date of entry or of such landing. R.S., c. 42, s. 67.

57. If any goods imported by railway, or by any other vehicle, on which goods duties ad valorem or specific, or both, are payable, receive damage during the course of transportation, after they are laden on such railway or other vehicle, and before they arrive at the port of destination in Canada, whereby they become lessened in value, an abatement may be made in the manner hereinafter provided in the duty payable upon such goods, if the claim for such abatement is made in due form within fourteen days of the date of entry or of the arrival of such goods at the port of destination in Canada, and is substantiated in the same manner as is provided in section 56; but in estimating the damage by breakage upon brittle goods, such as crockery, china, glass and glassware, under the provisions of this Act, such allowance or damage shall only be made and allowed for the amount of loss in excess of fifteen per cent of the whole quantity damaged. R.S., c. 42, s. 68.

58. (1) The collector or appraiser or other proper officer whose duty it is to examine and assess the amount of damage sustained in course of importation, shall do so with all possible despatch on being notified so to do, and shall certify the exact cause and extent of such damage with reference to the value of the goods in the principal markets of the country whence imported, and not according to the value in Canada.

(2) The collector may permit an importer, within fourteen days after entry or landing, to abandon to the Crown any whole package or packages of damaged goods and be relieved from the payment of the duties on the portion so abandoned; and the goods so abandoned shall be destroyed if, in the opinion of the collector, they cannot be sold for a sum sufficient to pay duties and charges. R.S., c. 42, s. 69.

59. The collector or appraiser shall not regard as evidence of the existence or amount of damage any price realized at an auction or forced sale of goods, nor shall he estimate any damage nor shall any damage be allowed or duty refunded for

(a) decay, dampness or other cause existing before the voyage commenced and which has rendered the goods unfit to withstand the ordinary risks of the voyage of importation;

(b) R.S., 1952.
(b) rust on iron or steel or any manufacture thereof, except manufactured articles composed in whole or in part of polished steel and polished Russia iron and Canada plates, and on such only for the amount of loss in excess of twenty-five per cent of the whole quantity damaged; or

(c) stains or injury to any packages holding liquids or the labels thereon unless the contents of such packages have, at the same time, received actual specific damage by the admixture therewith of water or other foreign substance. R.S., c. 42, s. 70.

60. The collector or appraiser shall not estimate any damage nor shall any damage be allowed or duty refunded for or with respect to sugar or any other saccharine product on which the duty is to be computed according to the polariscopie test; but the Minister may make a deduction from the percentage of saccharine matter shown by the polariscope to be contained in such sugar or other saccharine product, whenever the same has been damaged by salt water during the voyage of importation, equal to five times the percentage of salt actually present in the excess of water found in such damaged sugar or other saccharine product, over and above that found in samples of the same that have not been so damaged, as established by a certificate from the Customs experts employed by him to make such test. R.S., c. 42, s. 71.

61. When the collector or appraiser has ascertained the percentage of damage, such percentage shall be deducted from the original value of the goods, and duty shall then be levied and collected on such reduced value at an ad valorem rate, which shall be equivalent to the rate of specific or specific and ad valorem duty that should have been collected upon such goods if they had not been so damaged. R.S., c. 42, s. 72.

62. Upon production of satisfactory proof to the Minister of the actual injury or destruction, in whole or in part, of any goods by accidental fire, or other casualty, while they remained in the custody of the officers in any Customs warehouse, or while in transportation in bond from one port of entry to another port of entry in Canada, or while within the limits of any port of entry and before they were landed under the supervision of the officers, the duties on the whole or the part thereof so proved to have been injured or destroyed may be abated or refunded, if the claim is made within fourteen days after the date of the casualty,

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casualty, and due appraisement is made of the goods so
alleged to be injured as soon as they can be examined.
R.S., c. 42, s. 73.

63. (1) An allowance may be made for deterioration by
natural decay during the voyage of importation upon
perishable articles, such as green fruits and vegetables, im-
ported into Canada; but in assessing the same, under the
provisions of this Act, such allowance or damage shall only
be made and allowed for the amount of loss in excess of
fifteen per cent of the whole quantity damaged; and only
if claim is made therefor and the loss or damage certified
upon examination made by the appraiser or proper officer
within three days of the landing or arrival of such goods
at the port of destination thereof.

(2) Where the duty has been paid on the full value of
the articles a refund of such duty may be allowed and paid
on application to the Minister in the proportion and on ful-
filment of the conditions hereinbefore specified, but not
otherwise. R.S., c. 42, s. 74.

WAREHOUSING.

64. The warehousing ports already established, and
such ports of entry as the Governor in Council, from time
to time, appoints, shall be warehousing ports. R.S., c. 42,
s. 75.

65. The importer of any goods imported into Canada
may, subject to such rules and regulations as are from
time to time prescribed by the Governor in Council in
that behalf, enter the goods for exportation or for ware-
house. R.S., c. 42, s. 76.

66. The owner of any warehoused goods may remove
the same under the authority of the collector or proper
officer from any warehousing port to any other warehous-
ing port in Canada, or from one warehouse to any other
in the same port, upon passing a removal entry thereof in
the usual form. R.S., c. 42, s. 77.

67. Upon the entry of any goods at any frontier Cus-
toms port, under the authority and with the sanction of
the collector or other proper officer at such port, and sub-
ject to such rules and regulations as are or may be made
in that behalf under the authority of this Act, the im-
porter may pass the goods on to any Customs port in any
other part of Canada, or in transit through Canada, by way
of any Customs port of exit in Canada. R.S., c. 42, s. 78.

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Unshipping and landing goods.

68. The unshipping, carrying and landing of all goods and the taking of the same to and from a Customs warehouse or other proper place after landing shall be done in such manner and at such places as are appointed by the collector or other proper officer, and the collector or other proper officer shall at all times have free access to any warehouse wherein are stored goods subject to duty, and may, when requiring entrance in the performance of his duty, lawfully force or break any lock or other fastening placed upon any such warehouse, or upon or in any premises necessary to be passed through in order to obtain access to such warehouse. R.S., c. 42, s. 79.

Warehouse rent payable by importer.

69. Unless otherwise provided by the Governor in Council, warehouse rent and expenses of safe-keeping in warehouse and all expenses connected with the unshipping, carrying and landing of goods and the taking of the same to and from a Customs warehouse or proper place after landing shall be borne by the importer. R.S., c. 42, s. 80.

Goods to be transported to designated warehouse.

70. Goods entered as to be warehoused, landed to be warehoused, or entered and examined to be re-warehoused, shall be immediately thereafter transported to and placed in the designated warehouse; but if, after any goods have been duly entered or landed to be warehoused, or entered and examined to be re-warehoused, and before the same can be actually deposited in the warehouse, the importer further enters the goods, or any part thereof, for home use or for exportation as from the warehouse, the goods so entered shall be considered as warehoused or re-warehoused, as the case may be, although not actually deposited in the warehouse, and may be delivered and taken for home use or for exportation. R.S., c. 42, s. 81.

Requirements as to transfer of goods in bond.

71. (1) No transfer of the property in goods warehoused is valid for the purposes of this Act unless the transfer is in writing signed by the importer or his duly authorized agent, or is made by process of law, nor unless such transfer is produced to the collector or other proper officer of the proper port, and recorded by him in a book kept for that purpose in the Custom-house.

(2) No such transfer of less than a whole package is valid, and no more than three transfers of the same goods shall be allowed before entry thereof for duty or for exportation. R.S., c. 42, s. 82.

Limitation.

Effect of transfer.

72. (1) Upon any transfer of goods in warehouse being lawfully effected as hereinbefore provided, the transferee of such goods shall, by the act of accepting such transfer, become
become subject to all the conditions, liabilities and penalties to which the person making the transfer was theretofore liable in respect to such goods, and the transferee shall be bound to the performance of all the requirements of this Act and the rules and regulations.

(2) The goods shall likewise remain and be subject to all Customs claims as if such transfer had not been made. R.S., c. 42, s. 83.

73. During the regular warehouse hours, and subject to such regulations as the collector or other proper officer at any warehousing port sees fit to adopt, the owner of any warehoused goods may sort, pack, re-pack or make any lawful arrangements respecting the goods warehoused, in order to the preservation or lawful disposal thereof, and may take therefrom moderate samples, without present payment of duty or entry. R.S., c. 42, s. 84.

74. Duties are payable in all cases on the quantity and value of goods in the warehouse, as ascertained and stated on first entry, or as originally warehoused; but an allowance not exceeding two per cent per annum, nor exceeding eight per cent in the whole in any case, may be made for deficiencies in measurement of wines and spirits in cask, arising from natural causes, after such wines and spirits have been entered for warehouse, and prior to the ex-warehousing thereof, under regulations of the Governor in Council. R.S., c. 42, s. 85.

75. All goods taken out of warehouse are subject to the duties to which they would be subject if then imported into Canada, and not to any other. R.S., c. 42, s. 86.

76. (1) All warehoused goods shall be finally cleared, either for exportation or home consumption, within two years from the date of the first entry and warehousing thereof.

(2) If the goods are not so cleared the collector or other proper officer may sell them for the payment, first of the duties, and secondly of the warehouse rent and other charges; and the surplus, if any, shall be paid to the owner or his lawful agent.

(3) The collector or other proper officer may charge or authorize the occupier of the warehouse to charge a fair warehouse rent, subject to any regulation made by the Governor in Council in that behalf. R.S., c. 42, s. 87.
77. The collector may, if he sees no reason to refuse such permission, permit an importer to abandon to the Crown any whole package or packages of warehoused goods, without being liable to pay any duty on the same; and the same shall then be sold and the proceeds shall belong to the Crown; but if such goods cannot be sold for a sum sufficient to pay the duties and charges, they shall not be sold but shall be destroyed. R.S., c. 42, s. 88.

78. The importer of any cattle or swine may slaughter and cure and pack the same, or, if such cattle or swine are imported in the carcass, may cure and pack the same in bond; and the importer of any wheat, maize or other grain, may grind and pack the same in bond, if such slaughtering, curing, grinding or packing is done and conducted under such regulations and restrictions as the Governor in Council, from time to time, makes for that purpose; but the said regulations shall not extend to the substitution of other beef, pork, flour or meal for the produce of such imported cattle or swine, wheat, maize or other grain. R.S., c. 42, s. 89.

79. No person shall make, nor shall any officer accept, any bond, note or other document for the purpose of avoiding or deferring the actual payment of duties legally accruing on goods imported into Canada, or arrange for deferring payment of such duties in any way, unless such goods are entered for warehouse, and duly deposited therein according to the laws and regulations governing the warehousing of such goods. R.S., c. 42, s. 90.

ENTRY OUTWARDS.

80. (1) The master of every vessel bound outwards from any port in Canada to any port or place out of Canada, or on any voyage to any place within or without the limits of Canada, coastwise or by inland navigation, shall deliver to the collector or other proper officer a report outwards under his hand of the destination of such vessel, stating her name, country and tonnage, the port of registry, the name of the master, the country of the owners and the number of the crew.

(2) The master shall also, before the vessel departs, bring and deliver to the collector or other proper officer, a content in writing under his hand, of the goods laden, and the names of the respective shippers and consignees of the goods, with the marks and numbers of the packages or parcels of the same, and shall make and subscribe a declaration to the truth of such content as far as any of such particulars can be known to him. R.S., c. 42, s. 91.
81. Before any goods or ballast are taken on board such vessel, the master shall show that all goods therein imported, except such as were reported for exportation in the same vessel, have been duly entered; but it is lawful for the collector or other proper officer to issue a stiffening order that such goods or ballast as are specified therein may be laden before the former cargo is discharged. R.S., c. 42, s. 92.

82. (1) The master of every vessel whether in ballast, or laden, shall, before departure, come before the collector or other proper officer, and answer all such questions concerning the vessel, and the cargo, if any, and the crew and the voyage, as are demanded of him by such officer, and, if required, shall make his answers or any of them part of the declaration made under his hand.

(2) The collector or other proper officer, if such vessel is laden, shall thereupon make out and give to the master a certificate of the clearance of such vessel for her intended voyage with merchandise or a certificate of her clearance in ballast, as the case may be.

(3) Where there is merchandise on board, and the vessel is bound to any port in Canada, such clearance shall state whether any and which of the goods are the produce of Canada, and, if the goods are such as are liable to duties, whether the duties thereon have been paid; and in such case, the master shall hand the clearance to the collector at the next port in Canada at which he arrives, immediately on his arrival. R.S., c. 42, s. 93.

83. (1) Before a clearance is granted to any vessel bound to a port or place out of Canada, the owners or shippers or consignors of the cargo on board such vessel shall deliver to the collector or other proper officer entries of such parts of the cargo as are shipped by them respectively, and shall verify the same by oath.

(2) Such entries shall specify the kinds and quantities of the articles shipped by them respectively, and the value of the total quantity of each kind of article, and whether the said goods are of Canadian or of foreign production or manufacture.

(3) Such oath shall state that such entry contains a full, just and true account of all articles laden on board of such vessel by such owners, shippers or consignors respectively; and that the values of such articles are truly stated according to their actual cost, or the value that they truly bear at the port and time of exportation.
(4) In case the goods so shipped or any part thereof are or is liable by law to any export duty, the amount of such duty shall be stated in such entry; and no such entry is valid, and no clearance shall be granted to such vessel until such duty is paid to the collector or other proper officer.

(5) Every person who desires to export any article manufactured in Canada that is subject to a bounty from the Government of Canada when for home consumption and not for exportation, including steel blooms and steel billets made in Canada, shall file his written application with the collector at the nearest Custom-house, for permission to export the said article; such application shall be accompanied by the affidavit of a person having a knowledge of the facts, setting forth and describing the articles proposed to be exported, and establishing to the satisfaction of the collector that bounty has not been paid and will not be claimed on or in respect of the said described articles, or if bounty has been paid thereon, or in respect thereof, that it has been refunded to the Government; whereupon the collector may grant his permission for the exportation of the said described articles.

(6) Where any such articles are laden in any railway carriage or other vehicle or vessel, for the purpose of being exported, without the permission of the collector as aforesaid, they shall be seized and forfeited. R.S., c. 42, s. 94.

84. All goods or merchandise exported by sea, by land or by inland navigation shall be reported and entered outwards at the nearest Custom-house, and a certified copy of the export entry shall be attached to and accompany the waybill of goods; or, if exported from any place where no Custom-house is established, they shall be reported either in like manner at such nearest Custom-house or at the port of exit from Canada, according to such regulations as are established by the Governor in Council from time to time. R.S., c. 42, s. 95.

85. (1) Upon the entry outwards of any goods, other than wines and spirituous liquors, to be exported from a Customs warehouse, either by sea or by land or by inland navigation, as the case may be, the person entering the same for such purpose shall, by and upon the making of such entry, whether so expressed in such entry or not, become bound, when the entry aforesaid is for exportation by sea, to the actual exportation of the said goods; and when the entry aforesaid is for exportation by land or inland navigation, to the actual landing or delivering of the goods R.S., 1952.
of the goods at the place for which they are entered outwards, or in either case, to otherwise account for the said goods to the satisfaction of the collector or other proper officer, and to produce, within a period to be named in such entry, such proof or certificate that such goods have been exported, landed or delivered or otherwise lawfully disposed of, as the case may be, as shall be required by any regulation of the Governor in Council, or by the collector or other proper officer.

(2) Upon the entry outwards of wines, spirituous and fermented malt liquors to be exported from a Customs warehouse either by sea or by land or inland navigation, as the case may be, the person entering the same for such purpose shall give security by bond of an incorporated guarantee company authorized to do business in Canada, and whose bonds are acceptable to the Government of Canada, such bond to be in form approved by the Minister, in double the duties of importation on such goods, that the same shall, when the entry aforesaid is for exportation by sea, be actually exported to the place provided for in said entry, and when the entry aforesaid is for exportation by land or inland navigation, shall be landed and delivered at the place for which they are entered outwards, unless in either case the said goods were after leaving Canada lost and destroyed, and that such proof or certificate that such goods have been so exported, landed or delivered, or lost and destroyed, as the case may be, as shall be required by any regulation of the Minister, shall be produced to the collector or other proper officer within a period to be appointed in such bond.

(3) The provisions of this section as to wines, spirituous and fermented malt liquors also apply to wines, spirituous and fermented malt liquors reported outward at Customs by sea as cargo and other than ship's stores, whether landed or intended to be landed in Canada or not, the bond in such case to be given by the owner, shipper or consignor of the goods; and no collector or officer shall grant a clearance to a vessel with wines, spirituous or fermented malt liquors as cargo until such bond has been given.

(4) Subsection (3) does not apply to goods intended to be landed in Canada after being forwarded to another Canadian port if the same have been purchased by and consigned to persons legally entitled to import the same. R.S., c. 42, s. 96; 1931, c. 29, s. 2.

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86. If, within the period appointed in the entry for such exportation or in such bond, there is produced to the collector or other proper officer the written certificate of some principal evidence cancelled.
principal officer of Customs or of colonial revenue at the place to which the goods were exported, or, if such place is in a foreign country, of any proper officer of Customs therein or of any British or foreign consul or vice-consul resident there, showing that the goods named in the said entry were actually landed and left at some place, naming it, out of Canada, as provided for in the said entry, or, if it is proved to the satisfaction of the collector or other proper officer that the said goods were, after leaving Canada, lost and destroyed, the person making such export entry shall be deemed to have satisfied the obligation thereby imposed upon him and if security by bond has been given, the said bond may be cancelled. R.S., c. 42, s. 97.

87. The Minister may define and limit the kind, quantity and class of goods that may be delivered out of warehouse as ship’s stores, and also the kind, quantity and class of goods arriving in Canada as stores of vessels, which may be used free of duty on board such vessels in Canadian waters, or which may be treated as surplus stores of vessels, and any such goods, within the definition or limitation so established, may be delivered out of warehouse as ship’s stores for any vessel of the registered tonnage of fifty tons or upwards, bound on a voyage to a port out of Canada, or engaged in trade between an Atlantic port and a Pacific port of Canada, or in trade on inland waters along the boundary between Canada and the United States, or for any vessel bound for and engaged in the deep sea fishing, upon proof being made by affidavit of the master or owner or his agent, to the satisfaction of the proper officer, that the stores are necessary and intended for the purposes aforesaid. R.S., c. 42, s. 98.

88. (1) The owners, shippers or consignors of any goods consigned to a port or place out of Canada, to be transported by railway or other land conveyance, shall enter the same for exportation at the Custom-house of the port of exit from Canada, and such entry shall specify the kinds and quantities of the articles laden by them respectively, and the proper name and description of the railway over which such goods are to be transported, or of any other conveyance to be used for the same purpose; and they shall verify the entry by oath, and such oath shall be of the same form and tenor as that required from owners, shippers or consignors of goods to be transported by sea.

(2) If any of such goods are liable by law to any export duty, such duty shall be clearly stated upon such entry, and no railway car or other vehicle upon which such goods are
are laden shall be permitted to leave the limits of the port at which such entry should have been made until such duty is paid to the collector or other proper officer. R.S., c. 42, s. 99.

89. No entry outwards and no shipping warrant or warrant for the taking of goods from warehouse for exportation shall be deemed valid, unless the particulars of the goods and packages correspond with the particulars in the entry inwards, nor unless the goods are properly described in the entry outwards by the character, denomination and circumstances under which they were originally charged with duty. R.S., c. 42, s. 100.

90. Where the owner of any goods is resident more than ten miles from the office of the collector at the port of shipment, he may appoint an agent to make his entry outwards and clear and ship his goods, but the name of the agent and the residence of the owner shall be subjoined to the name in the entry and shipping warrant, and the agent shall make the declaration on the entry that is required of the owner, and shall answer the questions that are put to him, and any trading corporation or company may appoint an agent for the like purpose. R.S., c. 42, s. 101.

REPORTS—GENERAL.

91. (1) The report, inwards or outwards, required by this Act, may, in the case of any steam vessels carrying a purser, be made by such purser with the like effect in all respects, and subject to the like penalty on the purser and on the vessel, and the like forfeiture of the goods in case of any untrue report, as if the report were made by the master; and the word “master,” when elsewhere used in this Act in relation to such reports, shall, for the purposes of this section, be construed as including the purser of any steam vessel.

(2) Nothing in this section precludes the collector or other proper officer from calling upon the master of any steam vessel to answer all such questions concerning the vessel, passengers, cargo and crew, as might be lawfully demanded of him if the report had been made by him, or to exempt the master or the vessel from the penalties imposed by this Act for failure to answer any such question, or for answering untruly, or to prevent the master from making such report, if he sees fit so to do. R.S., c. 42, s. 102.

VERIFICATION OF ENTRIES.

92. (1) No entry and no warrant for the landing of any goods, or for the taking of any goods out of any warehouse shall be deemed valid unless the particulars of the goods and
and packages in such entry or warrant correspond with the particulars of the goods and packages purporting to be the same in the report of the vessel or other report, where any is required, by which the importation or entry thereof is authorized, nor unless the goods have been properly described in such entry by the denominations and with the characters and circumstances, according to which such goods are charged with duty or may be imported.

(2) Any goods taken or delivered out of any vessel, or out of any warehouse, or conveyed into Canada beyond the port or place of entry, by virtue of any entry or warrant not corresponding with the facts in all such respects, or not properly describing the goods, shall be deemed to be goods landed or taken without due entry thereof, and may be dealt with accordingly. R.S., c. 42, s. 103.

Suspected packages may be opened.

93. The collector or proper officer, after the entry of any goods, may on suspicion of fraud open and examine any package of such goods in the presence of two or more witnesses, and, if upon examination, the same are found to agree with the entries, they shall be repacked by the collector or proper officer at the public cost. R.S., c. 42, s. 104.

Or if contents are unknown.

94. Any package of which the importer or his agent declares the contents to be unknown to him may be opened and examined by the collector or other proper officer in the presence of such importer or agent, and at the expense of the importer, who shall also bear the expense of repacking. R.S., c. 42, s. 105.

Collector to cause one package in ten to be opened.

95. (1) The collector shall cause at least one package in every invoice or entry and at least one package in ten, if there are more than ten in any invoice or entry, and so many more as he or any appraiser deems it expedient to examine for the protection of the revenue, to be sent to the examining warehouse, and there to be opened, examined and appraised, the packages so to be opened being designated by the collector.

(2) Where a single invoice covers more than ten packages, each package containing similar goods of the same quantity and value, fewer packages than one in ten, at the discretion of the collector, may be sent to the examining warehouse. 1937, c. 24, s. 4.

Packages delivered still subject to control.

96. (1) All the packages mentioned in any one entry, although some of such packages have been delivered to the importer, or some one on his behalf, are subject to the control of the Customs authorities of the port at which they

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they are entered, until such of the packages as have been
sent to the examining warehouse for examination have been
duly opened and the contents examined and approved.

(2) The packages so delivered shall not be opened or
unpacked before the goods contained in the package or
packages sent to the examining warehouse have been
examined and passed as aforesaid, but this prohibition does
not extend beyond a period of three days after the goods
designated for examination have been actually delivered
at the examining warehouse. R.S., c. 42, s. 107.

97. Any package delivered without examination, or
the goods, if lawfully unpacked, shall, if required by the
collector of the port at which they are entered, be returned
to the Customs or examining warehouse within ten days
of delivery; and the collector shall use due diligence in
causing a proper examination thereof to be made, and may,
if he sees no objection, permit the remaining packages to
be opened and unpacked as soon as the contents of those
sent to the Customs or examining warehouse have been
examined and approved. R.S., c. 42, s. 108.

98. The collector may require from the importer or
from his agent, of any goods charged with duty, or exempt
from duty or conditionally exempt therefrom, before ad-
mitting the said goods to entry, such further proof as he
deems necessary, by oath or declaration, production of in-
voices or bills of lading, or otherwise, that such goods are
properly described and rated for duty, or come properly
within the meaning of such exemptions. R.S., c. 42, s. 109.

99. (1) The collector shall require that the true invoice
from the exporter to the owner of the goods be delivered for
duty purposes with the bill of entry at the Custom-house,
when such goods have been sold by the exporter thereof
prior to their arrival in Canada, although the goods arrive
in Canada consigned to a person other than their owner.

(2) In the case of goods shipped to Canada on consign-
ment, when such goods have not been sold by the exporter
thereof prior to their arrival in Canada, the owner or his
agent or consignee shall deliver to the collector such docu-
ments and information as he requires, including statements
showing the terms and conditions on which the goods are
to be sold, accounted for, or disposed of, in Canada, as an
aid in the appraisement of such consigned goods. R.S.,
c. 42, s. 110.
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IMPORTATION, EXPORTATION, ARRIVAL AND DEPARTURE OF VESSELS.

**100.** For the purpose of the levying of any duty, or for any other purpose of this Act or any other law relating to the Customs,

(a) the importation of any goods, if made by sea, coast-wise or by inland navigation, in any vessel, shall be deemed to have been completed from the time such goods were brought within the limits of Canada, meaning when the waters are not international, within three miles of the coasts or shores of Canada, and if made by land, then from the time such goods were brought within the limits of Canada;

(b) the exportation of any goods from Canada shall be deemed to have been commenced from the time of the legal shipment of such goods for exportation after due entry outwards in any decked vessel, or if the exportation is by land or in any undecked vessel, from the time the goods were carried beyond the limits of Canada;

(c) the date of exportation in any decked vessel of any goods to Canada, from any port or place out of Canada, shall be deemed and taken to be the date at which such goods actually left such port or place out of Canada for their destination in Canada, which date may be established by the production of the clearance of the vessel from such port or place out of Canada, or the oath of the master as to the date of sailing, if such sailing was subsequent to the date of the clearance;

(d) the time of the arrival of any vessel in a Canadian port shall be deemed to be the time at which the report of such vessel was, is, or ought to have been made; and

(e) the time of the departure of any vessel from a Canadian port shall be deemed to be the time of the last clearance of such vessel on the voyage on which she departed. R.S., c. 42, s. 111.

**DUTIES CONSTITUTE A DEBT.**

**101.** The true amount of Customs duties payable to Her Majesty with respect to any goods imported into Canada or exported therefrom, from and after the time when such duties should have been paid or accounted for, constitutes a debt due and payable to Her Majesty, jointly and severally, from the owner of the goods at the time of the importation or exportation thereof, and from the importer.

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importer or exporter thereof, as the case may be; and such debt may, at any time, be recovered with full costs of suit, in any court of competent jurisdiction, and any goods afterwards imported or exported by said owner are subject to a lien for such debt and may be withheld from delivery by Customs until such debt is paid. R.S., c. 42, s. 112.

GODDS TO BE IMPORTED IN REGISTERED VESSELS.

102. No person, unless he is authorized by the Governor in Council, shall import any goods, wares or merchandise from any port or place out of Canada in any vessel that has not been duly registered and has not a certificate of such registry on board. R.S., c. 42, s. 113.

REMOVAL OF GOODS AFTER ENTRY AND PAYMENT OF DUTY.

103. When any person has occasion to remove, from any port of entry to any other port or place, any goods duly entered and on which the duties imposed by law have been paid, the collector or principal officer at such port, on the requisition in writing of such person, within thirty days after the entry of such goods, specifying the particular goods to be removed and the packages in which such goods are contained with their marks and numbers, shall give a permit or certificate in writing signed by him, bearing date of the day it is made, and containing the like particulars, and certifying that such goods have been duly entered at such port and the duties paid thereon, and stating the port or place at which the same were paid, and the port or place to which it is intended to convey the goods and the mode of conveyance, and the period within which they are intended to be so conveyed. R.S., c. 42, s. 114.

GODDS EXEMPT FROM DUTIES.

104. (1) Where goods have been imported free of duty or at a rate of duty lower than that to which they would otherwise be liable, either

(a) as being for the use of a person who is by law entitled to import goods for his own use free or at a reduced rate of duty, or

(b) as being intended for a specific use,

and such goods are sold or otherwise disposed of to a person not entitled to any exemption, or are diverted to a use other than that for which they were imported, they become liable to and are charged with the duties or the additional duties payable upon like goods on their importation, and

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if

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if such duties or additional duties are not paid, such goods are liable to forfeiture and may be seized and dealt with accordingly.

(2) A person who purchases or otherwise acquires any goods coming within paragraph (a) of subsection (1) and is not entitled to any exemption, and a person who diverts any goods coming within paragraph (b) of subsection (1) to a use other than that for which they were imported, shall report to the nearest collector and pay the duties or the additional duties exigible. 1951, c. 26, s. 3.

105. (1) Goods claimed to be exempt from duty under any Act relating to duties of Customs shall, in the entry thereof, be described and set forth in the words by which they are described to be free in the Act.

(2) If the goods do not answer such description, the collector or other proper officer may seize the same as forfeited, or if the collector deems it expedient, he may detain the goods and report the case for the action of the Deputy Minister and the decision of the Minister as provided in this Act. R.S., c. 42, s. 116; 1943-44, c. 24, s. 1.

GOODS LANDED OR SOLD FOR REPAIRS TO VESSELS.

106. (1) Where any vessel that has received damage puts into a port in Canada to which she is not bound, having dutiable goods on board, which it is necessary to land for the purpose of repairing the vessel in order to enable her to proceed on her voyage, the collector, upon application of the master or agent, may permit such goods to be unladen and deposited in a warehouse in the custody of the collector, and the collector shall cause to be taken an exact account of the packages and contents.

(2) Entry of the goods shall then be made by the master or agent, as hereinbefore directed, and they shall remain in custody of the collector until the vessel is ready for sea, when upon payment of storage and the reasonable charges of unlading and storing, the collector shall deliver up the same to the master or agent to be exported or carried coastwise, as the case may be, under the same security and regulations as if such goods had been imported in the usual manner, and without payment of duty. R.S., c. 42, s. 117.

107. No person is entitled to the benefit of section 106 who has sold any of such goods, except such as it has been necessary to sell to defray the expense of repairs and charges of the vessel, or such as have been authorized by the collector to be sold. R.S., c. 42, s. 118.

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108. If such goods are sold for payment of repairs and charges they are subject to duty, and shall be warehoused, or the duties thereon paid by the purchaser. R.S., c. 42, s. 119.

LANDING OF GOODS BEFORE REPORT.

109. Fresh fish, coin or bullion may be landed without entry or warrant, as may also goods in any stranded or wrecked vessel, if they are duly reported and entered as soon as possible after being safely deposited on shore, and the landing is in presence of an officer or receiver of wreck, or other person authorized to act as such receiver under the Canada Shipping Act. R.S., c. 42, s. 120.

110. If a vessel that has live stock or perishable articles on board arrives after business hours, the collector or any officer at the port may permit the master to unload the same before report, but report shall in such case be made as soon as possible after the next opening of the Customhouse. R.S., c. 42, s. 121.

REFUND OF DUTY.

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

(2) All applications for refund of duty in such cases shall be submitted with the evidence and all particulars for the decision of the Minister, who may order payment on finding the evidence sufficient and satisfactory. R.S., c. 42, s. 124; 1947, c. 4, s. 1.

112. (1) Where it is established by a decision of the Deputy Minister, an order or finding of the Tariff Board, or a judgment of a court of competent jurisdiction that money is overpaid duties returnable. R.S., 1952.
money, taken to account as duty, was paid under an erroneous construction of the law, no refund shall be made unless a written application therefor is made within twelve months of the date of payment, and, subject to sections 111 and 113, in every other case of overpayment of duty or payment of duty in error, no refund shall be made unless an application therefor is made within two years of the date of payment.

(2) A written request for the review of a tariff classification, an appeal to the Tariff Board or the institution of legal proceedings for the recovery of an overpayment of duty or a payment of duty in error shall be deemed to be a written application for the purposes of subsection (1).

(3) Nothing in subsection (1) or (2) affects or prejudices any refund pursuant to an application pending on the 20th day of June, 1951.

113. (1) No refund of duty shall be allowed after the lapse of fourteen days from the time of entry for any alleged mis-description of goods in the invoice or entry thereof.

(2) If any error of description is discovered by the importer while unpacking his goods, he shall immediately and without further interference with the goods, report the facts to the collector in order that the same be verified.

R.S., c. 42, s. 126.

AGENTS.

114. Any act or thing done or performed by a duly authorized agent is binding upon the person by or on behalf of whom the same has been done or performed as fully as if the act or thing had been done or performed by the principal, but whenever any person makes application to an officer to transact any business on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf the application is made, and in default of the production of such authority may refuse to transact such business. R.S., c. 42, s. 127.

115. (1) Any attorney or agent duly authorized by a written instrument, which he shall deliver to and leave with the collector, may, in his said quality, validly make any entry, or execute any bond or other instrument required by this Act, and shall thereby bind his principal as effectually as if such principal had himself made such entry.

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entry or executed such bond or other instrument, and may
take the oath by this Act required by a consignee or agent
if he is cognizant of the facts therein averred.

(2) Any instrument appointing such attorney or agent
Form of ap-
is valid if it is in the form prescribed by the Minister.
R.S., c. 42, s. 128.

116. (1) The collector at any port may upon applica-
Custom-
tion, subject to the approval of the Minister, issue to any
house
person, being a British subject residing in Canada and
brokers
being of lawful age and good character, a licence to transact
business as a Custom-house broker at the port where such
licence is issued, and no person shall transact business as a
Custom-house broker without a licence granted in accord-
ance with this provision; but nothing herein shall be so
construed as to prohibit any person from transacting busi-
ness pertaining to his own importations, or to prohibit duly
authorized agents of importers from transacting business
as provided for in sections 114 and 115.

(2) The Minister may at any time for reasons that seem
Revocation
to him good and sufficient revoke the licence of any Cus-
of licence
tom-house broker, in which case formal notice thereof shall
and notice.
be given to such Custom-house broker within ten days.

(3) The word "person" in subsection (1) includes per-
"Person."
sons, co-partnerships, associations and joint stock com-
panies.

(4) In cases of co-partnerships or unincorporated asso-
Application
ciations the requirement as to nationality, residence, age
partners,
and character apply to each of the persons composing such
associations and joint
partnership or association; and in cases of incorporated
stock
bodies, it is required that such bodies be incorporated in
Canada and that the corporation be of good reputation.

(5) The Minister shall prescribe regulations and forms
Regulations,
necessary or convenient for carrying the provisions of this
forms and
section into effect, and may prescribe the fee to be charged
fees.
for such licence.

(6) Every person who, without a licence granted in
Penalty for
accordance with subsection (1), transacts or attempts to
practising
transact business as a Custom-house broker, or holds him-
without a
self out as a Custom-house broker, is guilty of an offence
licence.
and is liable, on summary conviction, to a fine not exceed-
ing two hundred dollars and not less than fifty dollars, or
to imprisonment for a term not exceeding three months
and not less than one month. R.S., c. 42, s. 129; 1951,
c. 26, s. 5.

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117.

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Any partner may execute bonds, etc., in partnership name.

117. (1) Any partner in or attorney or agent of an unincorporated company, association or co-partnership of persons may, under the name and style usually taken by such company, association or co-partnership, make any entry or execute any bond or other instrument required by this Act, without mentioning the name or names of any of the members of the company or association or co-partnership, and such entry, bond or instrument shall bind them as fully and effectually, and has the same effect in all respects as if the name of every such member or partner had been therein mentioned and he had signed the same; and if it is a bond or other instrument under seal, as if he had thereunto affixed his seal and had delivered the same as his act and deed; and the seal thereunto affixed shall be held to be the seal of each and every such member or partner, as aforesaid.

Signature.

(2) The person who, under this section, makes any entry or executes any bond or instrument on behalf of any company, association or co-partnership, shall, under the name and style usually taken by such company, association or co-partnership, write his own name with the word by or the words by their Attorney, or words to the like effect, as the case may be, thereunto prefixed.

Application of this section.

(3) The provisions of this section apply to any instrument by which any company, association or co-partnership of persons appoints an attorney or agent to act for them under section 116. R.S., c. 42, s. 130.

OATHS.

118. (1) Whenever the person required to take any oath under any Act or regulation relating to the Customs is one of the persons entitled by law to take a solemn affirmation instead of an oath in civil cases, such person may, instead of the oath so required, make a solemn affirmation to the same effect.

(2) Every person before whom any oath is, by any such Act or regulation required, or allowed to be taken, or solemn affirmation to be made, has full power to administer the same. R.S., c. 42, s. 131.

Oaths connected with entries before whom made in Canada.

119. (1) Every oath required under the provisions of this Act connected with the entry of goods may be made in Canada before the collector, sub-collector, surveyor or chief clerk at the port where the goods are entered, or, if the person making such oath is not resident there, then before the collector or proper officer of some other port.

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(2) When such oath is required to be made out of the limits of Canada, it may be made at any place within Great Britain, or at any place in Her Majesty's possessions abroad, before the collector or before the mayor or other chief municipal officer of the place where the goods are shipped, or before a notary public, and, at any other place, before a British consul, or if there is no British consul, then before a foreign consul at such place, and at any place before a Canadian Government Trade Commissioner. R.S., c. 42, s. 132; 1931, c. 29, s. 3.

120. (1) The Deputy Minister or other person acting as deputy head of the Department, and all officers holding, under order in council, the rank of chief clerk of the inside service in the said Department, and all duly appointed inspectors of Customs ports, by virtue of their office, have full authority to administer all oaths and receive all affirmations and declarations required or authorized by this Act, and also to administer all oaths of allegiance and of office required by law to be taken by officers.

(2) The Governor in Council may, from time to time, by regulation appoint or designate such other and additional persons, officers or functionaries, as he sees fit, by name, or by their name of office, in Canada or out of Canada, as those before whom such oaths may be validly taken. R.S., c. 42, s. 133; 1943-44, c. 24, s. 1.

121. Every officer and every person acting as such officer under the directions of the Minister may administer any oath prescribed to be taken in respect of any matter within the scope of the official duties assigned to such officer. R.S., c. 42, s. 134.

122. (1) Any person designated by the Minister may conduct any inquiry or investigation in matters relating to the Customs, and any person so authorized has all the powers and authority of a commissioner appointed under Part I of the Inquiries Act.

(2) Any person designated to conduct an inquiry or investigation under subsection (1) may for the purpose thereof issue a summons to any person in any part of Canada requiring him to appear at the time and place mentioned therein, and to testify to all matters within his knowledge relative to the subject-matter of the inquiry or investigation, and to bring with him and produce any document, book, or paper that he has in his possession or under his control relative to the subject-matter of the inquiry or investigation.

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Travelling expenses.

(3) Reasonable travelling expenses shall be paid to any person summoned under subsection (2) at the time of the service of the summons.

Penalties.

(4) Every person who

(a) fails, without valid excuse, to attend an inquiry or investigation as required under this section,

(b) fails to produce any document, book or paper in his possession or under his control, as required under this section, or

(c) at any inquiry or investigation under this section

(i) refuses to be sworn or to affirm, or to declare, as the case may be, or

(ii) refuses to answer any proper question put to him by the person conducting the inquiry or investigation,

is guilty of an offence and is liable, on summary conviction, to a fine not exceeding four hundred dollars and not less than twenty dollars. 1951, c. 26, s. 6.

BONDS, SECURITIES, ETC.

123. (1) All bonds and securities, of what kind and nature soever, authorized to be taken by any law relating to Customs, trade or navigation, shall be taken to and for the use and benefit of Her Majesty.

(2) Such bonds shall be taken before the performance of any act with regard to which the taking of any such bond or bonds is required. R.S., c. 42, s. 135.

124. All bonds, documents and papers necessary for the transaction of any business at the respective Custom houses or places or ports of entry in Canada, shall be in such form as the Minister, from time to time directs. R.S., c. 42, s. 136.

BILL OF HEALTH.

125. Whenever the collector at any port is satisfied that, in such port, as well as in the adjacent city or town and its vicinity, there does not exist an extraordinary, infectious, contagious or epidemic disease that could be transmitted by the vessel, her crew or cargo, he may grant to any vessel requiring a bill of health a certificate under his hand and seal, attesting the fact aforesaid, for which he is entitled to ask and receive a fee of one dollar. R.S., c. 42, s. 137.
SALE AND DISPOSAL OF GOODS; APPROPRIATION AND DISTRIBUTION OF PROCEEDS.

126. If the duties on any goods derelict, flotsam, jetsam or wreck, or landed or saved from any vessel wrecked, stranded or lost, are not paid within eighteen months from the time when such goods were delivered to the proper officer as hereinafter mentioned, such goods may be sold in like manner and for the same purposes as goods imported may for such default be sold, and, if they are sold for more than enough to pay the duty and charges thereon, the surplus shall be paid over to the person entitled to receive it. R.S., c. 42, s. 138.

127. Sales of goods forfeited or otherwise liable to be sold under this Act shall be by public auction, and after a reasonable public notice, and subject to such further regulations as are made by the Governor in Council; but in any case, the Minister may order vessels, goods, vehicles or things forfeited to be disposed of as he sees fit, instead of being sold by public auction. R.S., c. 42, s. 139.

128. (1) The proceeds, after deducting expenses, shall, unless it is otherwise provided, belong to Her Majesty for the public uses of Canada, except that the net proceeds or any portion thereof may be divided between and paid to the collector or chief officer at the port or place where the seizure was made, and the officer or officers by whom the seizure was made, or the information given which led to the seizure, and any person who has given information or otherwise aided in effecting the condemnation of the things seized, in such proportions as the Governor in Council in any case or class of cases directs and appoints.

(2) Nothing in this section shall be construed to limit or affect any power vested in the Governor in Council or the Minister to make and ordain any other plan or system for the redistribution of such net proceeds, or with regard to the remission of penalties or forfeitures imposed by this Act or any other law. R.S., c. 42, s. 140.

129. The surplus, if any, of the proceeds of the sale of any vessel sold for any penalty over and above the amount of the penalty, and expenses incurred, shall be paid to the owner of the vessel so sold, or to his lawful agent or other persons entitled thereto. R.S., c. 42, s. 141.

POWERS AND DUTIES OF OFFICERS.

130. (1) Every officer and person who is employed under the authority of any Act relating to the collection of the revenue, or under the direction of any officer, shall be deemed for enforcement of this Act. R.S., 1952.
deemed and taken to be duly employed for the prevention of smuggling and for the enforcement of this Act in every respect, whether such officer or person is or is not the holder of a writ of assistance.

(2) In any suit or information, the averment that such person was so duly employed is prima facie proof thereof. R.S., c. 42, s. 142.

131. (1) Every such officer or person as mentioned in section 130, and every sheriff, justice of the peace, or person residing more than ten miles from the residence of any officer and thereunto authorized by any collector or justice of the peace, may, upon information, or upon reasonable grounds of suspicion, detain, open and examine any package suspected to contain prohibited property or smuggled goods, or goods respecting which there has been any violation of any of the requirements of this Act, and may go on board of and enter into any vessel or vehicle of any description whatsoever, and may stop and detain the same, whether arriving from places beyond or within the limits of Canada, and may rummage and search all parts thereof for such goods.

(2) If any such goods are found in any such vessel or vehicle, the officer or person so employed may seize and secure such vessel or vehicle together with all the sails, rigging, tackle, apparel, horses, harness and all other appurtenances which, at the time of such seizure, belong to or are attached to such vessel or vehicle, with all goods and other things laden therein or thereon. R.S., c. 42, s. 143.

132. (1) Any officer, having first made oath before a justice of the peace that he has reasonable cause to suspect that goods liable to forfeiture are in any particular building, or in any yard or other place, open or inclosed, may, with such assistance as is necessary, enter therein at any time between sunrise and sunset; but if the doors are fastened, admission shall be first demanded, and the purpose for which entry is required declared, when, if admission is not given, the officer may forcibly enter.

(2) After entry is made, the officer may search the premises and seize all goods that he has reasonable grounds to believe are subject to forfeiture.

(3) Such acts may be done by an officer without oath or the assistance of a justice of the peace, in places where no justice of the peace resides, or where no justice of the peace can be found within five miles at the time of search. R.S., c. 42, s. 144.

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133. Where any building is upon the boundary line between Canada and any foreign country, and there is reason to believe that dutiable goods are deposited or have been placed therein, or carried through or into the same without payment of duties and in violation of law, and, if the collector or proper officer makes oath before any justice of the peace that he has reason to believe as aforesaid, such collector or officer may search such building and the premises belonging thereto, so far as the same are within the limits of Canada. R.S., c. 42, s. 145.

134. Officers may board any vessel at any time or place, and stay on board until all the goods intended to be unladen have been delivered; and they shall have free access to every part of the vessel, with power to fasten down hatchways, the forecastle excepted, and to mark and secure any goods on board; and if any place, box or chest is locked, and the keys are withheld, the officer may open the same. R.S., c. 42, s. 146.

135. Officers examining baggage, inspectors and their assistants, and other duly accredited officials of the Department of National Revenue, with their baggage and their equipment, shall, at all times when it is so required by the Minister, be carried free of charge on any steamship or steamboat navigating the waters of Canada, and on any railway in Canada, provided such railway, steamboat or steamship participates in the transportation of goods in bond under Customs manifests in Canada. R.S., c. 42, s. 147.

136. The collector or other proper officer may station officers on board any ship while within the limits of a port, and the master shall provide every such officer with suitable accommodation and food. R.S., c. 42, s. 148.

137. Under the authority of a writ of assistance, any officer or any person employed for that purpose with the concurrence of the Governor in Council expressed either by special order or appointment or by general regulation, may enter, at any time in the day or night, into any building or other place within the jurisdiction of the court from which such writ issues, and may search for and seize and secure any goods which he has reasonable grounds to believe are liable to forfeiture under this Act, and, in case of necessity, may break open any doors and any chests or other packages for that purpose. R.S., c. 42, s. 149.

138. Any officer or person in the discharge of the duty of seizing goods, vessels, vehicles or property liable to forfeiture under this Act, may call in such lawful aid and assistance in the Queen's name, as is necessary for securing and protecting such seized goods, vessels, vehicles or property. R.S., c. 42, s. 150.

139. (1) The provisions of this section extend to vessels hovering in Canadian waters, and in the case of any vessel registered in Canada, or of any unregistered vessel owned by a person resident or domiciled in Canada, or of any other vessels or class of vessels which the Governor in Council may specify or enumerate by proclamation shall also extend to vessels hovering in Canadian Customs waters.

(2) Any vessel that has, in Canadian waters or, subject to the provisions of subsection (1), in Canadian Customs waters,

(a) hovered;

(b) unladen any dutiable or prohibited goods, or transmitted the same to some other vessel without the authorization of an officer;

(c) navigated without lights, in breach of any law or regulation to which such vessel was subject; or

(d) failed to come to a stop in compliance with the provisions of subsection (4),

shall be presumed to be a hovering vessel and to have hovered, but such presumption may, save in cases provided for by paragraph (d), be rebutted by evidence establishing that the vessel was engaged in a legitimate occupation not connected, directly or indirectly, with the smuggling into Canada of dutiable or prohibited goods, or the breach of any laws or regulations in force in Canada.

(3) If any hovering vessel is found or observed in Canadian waters or, subject to the provisions of subsection (1), in Canadian Customs waters, any officer may go on board such vessel and examine her cargo and may also examine upon oath the master or person in command or any other person on board, touching the vessel, cargo and voyage, and may bring the vessel into port; and any such master or person who refuses to comply with the lawful directions of such officer or does not truly answer such questions as are put to him touching such vessel, cargo or voyage, shall be deemed to have violated a provision of this Act.

(4) Any vessel in Canadian waters or, subject to the provisions of subsection (1), in Canadian Customs waters, shall proceed to come to a stop when required so to do in
in the Queen's name by any officer or upon signal made by any vessel in the service of the Government of Canada hoisting the pennant and ensign approved and appointed for the purpose by order of the Governor in Council.

(5) On any such vessel failing to proceed to come to a stop when required, the captain or master or other person in charge of any vessel in the service of the Government of Canada may, after first causing a gun to be fired as a signal, fire at or into such vessel.

(6) Such captain, master or other person, as well as any person acting in his aid or by his direction, is hereby indemnified and discharged from any indictment, penalty, action or other proceeding for so doing, and Her Majesty is not liable in any claim for damage to life or property by reason of such act.

(7) No person on board any vessel required to proceed to come to a stop, as herein provided, shall throw overboard, stave, or destroy any part of the cargo or any papers or documents relating to the vessel or cargo; any such action renders the vessel and cargo subject to forfeiture.

(8) The evidence of such captain, master or other person that the vessel was within Canadian waters or Canadian Customs waters is prima facie evidence of the fact.

(9) Any officer may at any time go on board any vessel at any place in Canadian waters or, subject to the provisions of subsection (1), in Canadian Customs waters, and examine the manifest and inspect, search and examine the vessel and every part thereof, and any person, trunk, package or cargo on board.

(10) Any vessel that is a hovering vessel within the meaning of subsection (2) may be seized and forfeited, together with all stores and cargo that were upon such vessel at the time of the hovering, but the following goods shall be released, without liability resulting directly or indirectly from such seizure or forfeiture, upon the furnishing of proof satisfactory to the Minister that they are

(a) goods, respecting which there has not been any violation of any of the provisions of this Act, that are in the hands of a person in Canada who acquired the same for value and in good faith;
(b) effects of an innocent passenger; or
(c) goods respecting which there has not been any violation of any of the provisions of this Act and in respect to which neither the consignor, nor the consignee, nor the owner, nor any of their agents, had any

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any knowledge or grounds for suspicion that the goods were destined to be smuggled into Canada or into any other country.

(11) The master or person in command and crew of any vessel that is a hovering vessel within the meaning of subsection (2) and all other persons on board at the time of the hovering and all owners or persons beneficially interested in the vessel or cargo shall be deemed to have violated a provision of this Act unless they prove that they had no knowledge or grounds for suspicion that the goods on board were destined to be smuggled into Canada or any other country.

(12) The powers conferred by subsection (3) on an officer, may be exercised, and the provisions of subsections (4) to (11) inclusive are applicable to a hovering vessel, either at the place where the vessel is found or observed to be hovering, or, elsewhere after pursuit, either within or without Canadian waters or Canadian Customs waters as the case may be, or in a Canadian port when such vessel subsequently enters a Canadian port. 1936, c. 30, s. 4.

140. (1) Any officer or person having the powers of a Customs officer may arrest without warrant any one found committing or who is suspected of having committed any offence declared by this Act to be an indictable offence, or declared by the Criminal Code to be an indictable offence whenever such offence arises out of or is connected with the administration of this Act.

(2) Every officer and every person having the powers of a Customs officer who on reasonable and probable grounds believes that an offence declared by this Act to be an indictable offence, or declared by the Criminal Code to be an indictable offence whenever such offence arises out of or is connected with the administration of this Act, has been committed, whether it has been committed or not, and who on reasonable and probable grounds believes that any person has committed that offence is justified in arresting such person without warrant. 1931, c. 29, s. 6.

SEARCH OF THE PERSON.

141. Any officer, or person by him authorized thereunto, may search any person on board any vessel or boat within any port in Canada, or on or in any vessel, boat or vehicle entering Canada by land or inland navigation, or any person who has landed or got out of such vessel, boat or vehicle, or who has come into Canada from a foreign country in any manner or way, if the officer or person so searching
searching has reasonable cause to suppose that the person searched has goods subject to entry at the Customs, or prohibited goods, secreted about his person. R.S., c. 42, s. 153.

142. (1) Before any person can be searched, such person may require the officer to take him before some police magistrate or justice of the peace, or before the collector or chief officer at the port or place, who shall, if he sees no reasonable cause for search, discharge such person, but, if otherwise, he shall direct such person to be searched; but where such person is a female she shall be searched by a female, and any such magistrate, justice of the peace or collector may, if there is no female appointed for such purpose, employ and authorize a suitable female person to act in any particular case or cases.

(2) Every officer required to take any person before a police magistrate, justice of the peace, or chief officer as aforesaid, shall do so with all reasonable despatch. R.S., c. 42, s. 154.

WRITS OF ASSISTANCE.

143. A judge of the Exchequer Court of Canada may grant a writ of assistance to an officer upon the application of the Attorney General of Canada, and such writ shall remain in force for as long as the person named therein remains an officer, whether in the same capacity or not. 1950, c. 13, s. 5.

PROTECTION OF OFFICERS.

144. (1) No action, suit or proceeding shall be commenced, and no writ shall be sued out against, or copy of any process served upon any officer, or person employed for the prevention of smuggling, for anything done in the exercise of his office or duty, or against or upon any person in possession of goods under authority of any officer, so long as any proceeding for the enforcement of this Act in relation to the matter forming the ground of such action, suit, proceeding, writ or process is pending, nor until one month after notice in writing containing the particulars by this section required has been delivered to such officer or person, or left at his usual place of abode, by the person who intends to sue out such writ or process, his attorney or agent.

(2) In such notice shall be clearly and explicitly contained a statement of the cause of the action, the name and place of abode of the person who is to bring such action, and the name and place of abode of his attorney or agent.

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Evidence.  
(3) No evidence of any cause of action shall be produced except of such cause of action as is contained in such notice, and no verdict or judgment shall be given for the plaintiff, unless he proves on the trial that such notice was given, in default of which proof, the defendant is entitled to a verdict or judgment and costs. R.S., c. 42, s. 157.

Defendant may tender amends and plead tender in bar.  

145. (1) Any such officer or person against whom any action, suit or proceeding is brought on account of anything done in the exercise of his office or duty may, within one month after such notice, tender amends to the person complaining, or his agent, and plead such tender in bar to the action, together with other pleas.

If amends sufficient.  
(2) If the court or jury, as the case may be, finds the amends sufficient, judgment or verdict shall be given for the defendant.

Costs.  
(3) In such case, or if the plaintiff becomes non-suited, or discontinues his action, or judgment is given for the defendant upon demurrer or otherwise, such defendant is entitled to full costs of defence.

Payment into court.  
(4) The defendant, by leave of the court in which the action is brought, may, at any time before issue joined, pay money into court as in other actions. R.S., c. 42, s. 158.

Limitation of time.  

146. (1) Every such action, suit or proceeding shall be brought within three months after the cause thereof, and shall be laid and tried in the place or district where the acts complained of were committed.

Venue.  
(2) The defendant may plead the general issue, and give the special matter in evidence. R.S., c. 42, s. 159.

Pleading.  

147. If, in any such action, suit or proceeding, the court or judge before whom the trial takes place certifies that the defendant acted upon probable cause, the plaintiff is not entitled to more than twenty cents damages nor to any costs of suit, nor in case of a seizure, is the person who made the seizure liable to any civil or criminal suit or proceedings on account thereof. R.S., c. 42, s. 160.

Probable cause.  

148. (1) No action, suit or proceeding shall be commenced against the Crown, or against any officer or person employed for the prevention of smuggling, or against any person in possession of goods under authority of an officer, for the recovery of the thing seized, until a decision has been first given either by the Minister or by a court of competent jurisdiction in relation to the condemnation of the thing seized.

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(2) Every such action, suit or proceeding shall be brought within three months after such decision has been given. R.S., c. 42, s. 161.

149. If, upon search under authority of this Act, by any officer or person in the discharge of the duty of seizing goods, vessels, vehicles or property liable to forfeiture under this Act, or by any person lawfully called in to aid and assist in such search, no prohibited, smuggled or forfeited goods are found, and if such officer or person had reasonable cause to suspect that prohibited, forfeited or smuggled goods would be found, he is not liable to any prosecution, action or other legal proceeding on account of any such search, or the detention or stoppage of any goods detained or stopped in connection therewith. R.S., c. 42, s. 162.

ARTICLES SEIZED—HOW DEALT WITH.

150. All vessels, vehicles, goods and other things seized as forfeited under this Act, or any other law relating to Customs or to trade or navigation, shall be placed in the custody of the nearest collector and secured by him, or if seized by any officer in charge of a revenue vessel, shall be retained on board thereof until her arrival in port. R.S., c. 42, s. 163.

151. (1) All such vessels, vehicles, goods or other things seized as forfeited shall be deemed and taken to be condemned without suit, information or proceedings of any kind, and may be sold; and all moneys paid to or deposited with any officer in lieu of any things seized or as the ascertained value of any things liable to seizure and forfeiture shall likewise be deemed and taken to be condemned without suit, information or proceedings of any kind; unless, in either case, the person in whose possession or custody they were seized or the owner thereof, or the person paying or depositing any moneys as aforesaid, or some person on his behalf, within one month from the day of seizure, payment or deposit, gives notice in writing to the seizing officer, or other chief officer at the nearest port that he claims or intends to claim the same.

(2) The burden of proof that such notice was duly given in any case shall lie upon the person so claiming. R.S., c. 42, s. 164.

152. Proceedings for the condemnation of the things seized or any moneys paid or deposited in lieu thereof or as the ascertained value of things liable to seizure, may be commenced 2129 independent of notice. R.S., 1952.
commenced and prosecuted to judgment, whether notice as provided in section 151 has or has not been given. R.S., c. 42, s. 165.

153. If any goods, property or vehicle, subject or liable to forfeiture under this Act, or any other law relating to the Customs, are stopped or taken by any police or peace officer or any person duly authorized, such goods, property or vehicle shall be taken to the Custom-house nearest to the place where the same was stopped or taken, and there delivered to the proper officer authorized to receive the same, within forty-eight hours after the same has been stopped or taken. R.S., c. 42, s. 166.

154. If any such goods, property or vehicle is stopped or taken by any police or peace officer, on suspicion that the same has been stolen, such officer shall carry the same to the police office to which the offender is taken, there to remain until and in order to be produced at the trial of the said offender; and in such case the officer shall give notice in writing to the collector or principal officer of Her Majesty's Customs, at the port nearest to the place where such goods have been detained, of his having so detained the said goods, with the particulars of the same; and immediately after the trial, all such goods shall be conveyed to and deposited in the Custom-house or other place appointed as aforesaid, and proceedings relative to the same shall be had according to law. R.S., c. 42, s. 167.

155. (1) Any collector or other proper officer may, as may also the court with the consent of the collector or other proper officer at the place where the things seized are, order the delivery thereof to the owner, on the deposit with the collector or other proper officer, in money, of a sum equal at least to the full duty-paid value, to be determined by the collector or other proper officer, of the things seized and the estimated costs of the proceedings in the case.

(2) Any collector or other proper officer may receive from any person charged with any contravention of this Act, although no seizure of goods has taken place, a sum in money equal to the full amount of the penalty or forfeiture to which he may be liable for such contravention, to be determined by the collector or other proper officer, together with the estimated costs of the proceedings in the case.

(3) Any sum of money so deposited shall be immediately deposited in some bank appointed for that purpose by com-
petent authority, to the credit of the Minister of Finance, there to remain until forfeited in due course of law or released by order of the Minister.

(4) If such seized articles are condemned, or such penalty or forfeiture accrues to the Crown, either by judgment of a court or by decision of the Minister under this Act, the money deposited shall be forfeited. R.S., c. 42, s. 168.

156. (1) Any sum of money so deposited shall, unless the same is released as in section 155 provided, become Her Majesty's property for the public uses of Canada, subject to the provisions of this Act with respect to the distribution of the proceeds of forfeited goods. R.S., c. 42, s. 169.

(2) No proceedings against the Crown for the recovery of any such money shall be instituted, except within six months from the date of the deposit thereof. R.S., c. 42, s. 169.

157. If the thing seized is an animal or a perishable article, the collector at whose port the same is may sell the same so as to avoid the expense of keeping it or to prevent its becoming deteriorated in value, and the proceeds of such sale shall be deposited in some chartered bank to the credit of the Minister of Finance, and shall abide the judgment of the court with respect to the condemnation of the thing seized, if proceedings for condemnation are taken in court; or shall become the property of Her Majesty, if the thing seized becomes condemned without proceedings in court; but the collector shall deliver up such animal or perishable article to the claimant thereof, upon such claimant depositing with him a sum of money sufficient in the opinion of the collector to represent the duty-paid value of the thing claimed, and the costs of any proceedings to be taken in court for the condemnation of the thing seized; and the money so deposited shall be paid into some chartered bank to the credit of the Minister of Finance, and shall be dealt with in the same manner as hereinbefore provided for in the case of the proceeds of a sale of such thing. R.S., c. 42, s. 170.

PROCEEDINGS UPON SEIZURE OR ALLEGED PENALTY OR FORFEITURE INCURRED.

158. Whenever any vessel, vehicle, goods or thing has been seized or detained under any of the provisions of this Act or of any law relating to the Customs, or when it is alleged that any penalty or forfeiture has been incurred under the provisions of this Act or of any law relating to the
the Customs, the collector or the proper officer shall forthwith report the circumstances of the case to the Deputy Minister. R.S., c. 42, s. 171; 1943-44, c. 24, s. 1.

159. (1) The Deputy Minister may thereupon notify the owner or claimant of the thing seized or detained, or his agent, or the person alleged to have incurred the penalty or forfeiture, or his agent, of the reasons for the seizure, detention, penalty, or forfeiture, and call upon him to furnish, within thirty days from the date of the notice, such evidence in the matter as he desires to furnish.

(2) Such evidence may be by affidavit or affirmation, made before any justice of the peace, collector, commissioner for taking affidavits in any court, or notary public. R.S., c. 42, s. 172; 1943-44, c. 24, s. 1.

160. After the expiration of the thirty days referred to in section 159, or sooner, if the person so called upon to furnish evidence so desires, the Deputy Minister or such other officer as the Minister may designate may consider and weigh the circumstances of the case, and report his opinion and recommendation thereon to the Minister. 1949 (2nd Sess.), c. 14, s. 3.

161. (1) The Minister may thereupon either give his decision in the matter respecting the seizure, detention, penalty or forfeiture, and the terms, if any, upon which the thing seized or detained may be released or the penalty or forfeiture remitted, or may refer the same to the court for decision.

(2) The Minister may by regulation authorize the Deputy Minister or such other officer as he may deem expedient to exercise the powers conferred by this section upon the Minister. R.S., c. 42, s. 174; 1948, c. 41, s. 7.

162. If the owner or claimant of the thing seized or detained, or the person alleged to have incurred the penalty, does not, within thirty days after being notified of the Minister's decision, give him notice in writing that such decision will not be accepted, the decision is final. R.S., c. 42, s. 175.

163. If the owner or claimant of the thing seized or detained, or the person alleged to have incurred the penalty, within thirty days after being notified of the Minister's decision, gives him notice in writing that such decision will not be accepted, the Minister may refer the matter to the court. R.S., c. 42, s. 176.

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164. (1) On any reference of any such matter by the Minister to the court, the court shall hear and consider such matter upon the papers and evidence referred and upon any further evidence which, under the direction of the court, the owner or claimant of the thing seized or detained, or the person alleged to have incurred the penalty, or the Crown, produces, and the court shall decide according to the right of the matter.

(2) Judgment may be entered upon any such decision, and the same shall be enforceable and enforced in like manner as other judgments of the court. R.S., c. 42, s. 177.

165. The service of notice to produce evidence and of the Minister's decision is sufficient, if it is effected by sending such notice by mail in a registered letter addressed to the owner or claimant at his address, as stated in the report of the seizure; and the thirty days allowed in respect of either of such notices shall, in case of such service by mail, be computed from the date of the mailing of such notification. R.S., c. 42, s. 178.

166. (1) In this section

(a) "judge" means "Judge."

(i) in the Province of Quebec, a judge of the Superior Court for the district in which the vessel, vehicle, goods or thing, in respect of which an application for an order is made, was seized,

(ii) in the Province of Newfoundland, a judge of the Supreme Court of Newfoundland,

(iii) in the Yukon Territory, a judge of the Territorial Court,

(iv) in the Northwest Territories, a stipendiary magistrate, and

(v) in any other province of Canada, the judge of the county or district court for the county or district in which such vessel, vehicle, goods or thing was seized; and

(b) "court of appeal" means, in the province in which a judge's order is given, the court designated in section 2 of the Criminal Code as the court of appeal for that province.

(2) Where any vessel, vehicle, goods or thing has been seized as forfeited under this Act, any person (other than the person accused of an offence resulting in such seizure or the person in whose possession the vessel, vehicle, goods or thing was when seized) who claims an interest in them as a person interested in vessel, etc., may apply to the judge for order.

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as owner, mortgagee, lien-holder or holder of any like interest may, within thirty days after such seizure, apply by notice in writing to a judge for an order declaring his interest.

(3) The judge shall fix a day not less than thirty days after the date of the filing of the application for the hearing thereof.

(4) The claimant shall serve notice of the application and of the hearing upon the Deputy Minister at least fifteen clear days before the day fixed for the hearing.

(5) Where, upon the hearing of an application, it is made to appear to the satisfaction of the judge
(a) that the claimant is innocent of any complicity in the offence resulting in such seizure or of any collusion with the offender in relation thereto, and
(b) that the claimant exercised all reasonable care in respect of the person permitted to obtain the possession of such vessel, vehicle, goods or thing to satisfy himself that it was not likely to be used contrary to the provisions of this Act or, if a mortgagee or lien-holder, he exercised such care with respect to the mortgagor or lien-giver,
the claimant is entitled to an order that his interest is not affected by such seizure.

(6) The claimant or the Crown may appeal to the court of appeal from an order of a judge given under subsection (5) and the appeal shall be asserted, heard and decided according to the ordinary procedure governing appeals to the court of appeal from orders or judgments of a judge.

167. Whenever information alleging conspiracy to defraud the revenue, or that goods or things have been unlawfully imported or entered, has been given under oath to any officer, or whenever any goods have been seized or detained under any of the provisions of this Act or of any law relating to the Customs, the persons alleged to be guilty of such conspiracy, or the importer or exporter of such goods, or the owner or claimant thereof, shall immediately, upon being required so to do by a collector or other proper officer, produce and hand over all invoices, bills, accounts and statements of the goods so imported, entered, seized or detained, and of all other goods imported into Canada by him at any time within six years preceding such request, seizure or detention, and also all letters, telegrams, or other correspondence or papers relating thereto.

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or to such conspiracy; and shall also produce for the inspection of such collector or other officer, and allow him to make copies of or extracts from all books of account, ledgers, day-books, cash-books, letter-books, invoice-books or other books wherein any entry or memorandum appears respecting the purchase, importation, cost, value of or payment for the goods so seized or detained, and of or for all other goods as aforesaid. 1936, c. 19, s. 9.

168. Whenever any suit is instituted under the provisions of this Act, or an order of the court is obtained, all invoices, accounts, books and papers relating to any imported goods to which such suit or order relates shall be produced in court, or to any person whom the court directs, and if the same are not so produced within such time as the court prescribes, the allegations on the part of the Crown shall be deemed to be proved, and judgment shall be given as in case by default; but this provision does not relieve the person disobeying any such order from any other penalty or punishment which he may have incurred by disobedience of any such order. R.S., c. 42, s. 181.

169. (1) Every person importing goods for resale shall keep such adequate records and books showing the purchase, importation, cost, value of or payment for and subsequent disposal of all goods imported by him as will enable officers to ascertain the facts relating to such importations and satisfy themselves as to compliance with all the requirements of this Act or any other law relating to the Customs; and shall retain and preserve all books and records, invoices, bills, accounts, statements and correspondence relating to importation and disposal of goods for a period of six years succeeding such importation.

(2) The Minister may prescribe the form of such records or books if in his opinion adequate records are not being kept.

(3) Every person who fails or neglects to keep such adequate records and books as required by this section or to retain and preserve for the period mentioned all books and records, invoices, bills, accounts, statements and correspondence relating to importation and disposal of goods, shall be liable on summary conviction to a penalty of not less than one hundred dollars and not exceeding five hundred dollars. 1928, c. 16, s. 2.

170. (1) The collectors at all ports in Canada shall retain and put on file, after duly stamping the same, all invoices of goods imported at such ports respectively.

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(2) The collectors shall give certified copies or extracts of any such invoices, whenever called upon so to do by the importers, and shall be entitled to demand for each certificate a fee of fifty cents before delivering the same.

(3) In no case shall an invoice be shown or a copy thereof given to any person other than the importer, or an officer, except upon the order or subpoena of a court of justice. R.S., c. 42, s. 182.

OFFENCES AND PENALTIES.

Respecting entry inwards, importation and landing.

171. (1) If any vessel enters any place other than a port of entry, unless from stress of weather or other unavoidable cause, any dutiable goods on board thereof, except those of an innocent owner, shall be seized and forfeited, and the vessel may also be seized, and the master or person in charge thereof shall incur a penalty of eight hundred dollars, if the vessel is worth eight hundred dollars or more, or a penalty not exceeding four hundred dollars, if the value of the vessel is less than eight hundred dollars, and the vessel may be detained until such penalty is paid.

(2) Unless payment is made within thirty days, such vessel may, after the expiration of such delay, be sold to pay such penalty and any expenses incurred in making the seizure and in the safe-keeping and sale of such vessel. R.S., c. 42, s. 183.

172. If any goods

(a) are imported into Canada at any other place than at some port or place of entry at which a Custom-house is then lawfully established; or

(b) being brought by land or inland navigation into a port or place of entry where a Custom-house is so established, are carried past such Custom-house, or removed from the place appointed for the examination of such goods by the collector or other proper officer at such port or place before the same have been examined by the proper officer, and all duties, if any, thereon paid and a permit given accordingly;

such goods shall be seized and forfeited, and every person concerned in such unlawful importation or removal shall incur a penalty equal to the value of such goods, and

(i) if the value for duty of the goods is under two hundred dollars, he is further liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not

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less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment; and

(ii) if the value for duty of the goods is two hundred dollars or over, he is guilty of an indictable offence and liable on conviction to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year, or to both fine and imprisonment. R.S., c. 42, s. 184; 1931, c. 29, s. 9; 1936, c. 19, s. 10.

173. (1) Where any goods are unladen from any vessel or vehicle or put out of the custody of the master or person in charge of the same, before report is made as required by this Act, or where such master or person fails to make such report, or to produce such goods, or makes an untrue report or does not truly answer the questions demanded of him, he shall for each such offence incur a penalty of four hundred dollars; and the vessel or vehicle and the animals drawing the same shall be detained until such amount is paid; and, unless payment is made within thirty days, such vessel or vehicle and any animals drawing the same may, after the expiration of such delay, be sold to pay such penalty and any expenses incurred in detaining and selling such vessel or vehicle.

(2) If any such goods are not so reported and produced, or if the marks and numbers or other description of any package do not agree with the report made, such goods or packages shall be seized and forfeited. R.S., c. 42, s. 185.

174. All goods unladen or landed before due entry thereof and warrant for landing, or otherwise contrary to this Act, shall be seized and forfeited, and every person concerned in landing or receiving or concealing goods so landed, shall, for each offence, incur a penalty of four hundred dollars. R.S., c. 42, s. 186.

175. If after the master of any vessel has made his report inwards, any goods are found on board of such vessel or landed therefrom that have not been reported, such goods shall be seized and forfeited, unless it appears that there was no fraudulent intention, in which case, the master shall be allowed to amend his report. R.S., c. 42, s. 187.

176. If bulk is broken contrary to this Act, the master shall forfeit two hundred dollars and the vessel may be detained until the said sum is paid or satisfactory security is given. R.S., 1952.
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is given for the payment thereof, and, unless payment is made or security is given within thirty days, such vessel may at the expiration thereof be sold to pay the said sum. R.S., c. 42, s. 188.

177. (1) If any goods are imported into Canada in any vehicle, other than a railway carriage, or upon the person, between sunset and sunrise on any day or at any time on a Sunday or a statutory holiday, except under a written permit from a collector, and under the supervision of an officer, such goods and the vehicle in which the same are imported, together with the fittings, furnishings and appurtenances, and the animals and the harness or tackle appertaining thereto shall be forfeited, and may be seized and dealt with accordingly.

(2) If the articles so forfeited or any of them are not found, the owner at the time of importation, and the importer, and every other person who has been in any way connected with the unlawful importation of such articles, shall forfeit a sum equal to the value of the articles, and, whether such articles are found or not,

(a) if the value for duty of the articles is under two hundred dollars, is further liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment; and

(b) if the value for duty of the goods is two hundred dollars or over, is guilty of an indictable offence and liable on conviction to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year, or to both fine and imprisonment. R.S., c. 42, s. 189; 1931, c. 29, s. 10.

178. (1) The following articles, namely:

(a) any vehicle containing goods, other than a railway carriage, arriving by land at any place in Canada, whether any duty is payable on such goods or not;

(b) any such vehicle on arriving, if the vehicle or its fittings, furnishings or appurtenances, or the animals drawing the same, or their harness or tackle, is or are liable to duty; and

(c) any goods brought into Canada in the charge or custody of any person arriving in Canada on foot or otherwise;

shall

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shall be forfeited and may be seized and dealt with according, if before unloading or in any manner disposing of any such vehicle or goods, the person in charge thereof does not

(i) come to the Custom-house nearest to the point at which he crossed the frontier line, or to the station of the officer nearest to such point, if such station is nearer thereto than any Custom-house, and there make a report in writing to the collector or proper officer, stating the contents of each and every package and parcel of such goods and the quantities and values of the same;

(ii) then truly answer all such questions respecting such goods or packages, and the vehicle, fittings, furnishings and appurtenances appertaining thereto, as the said collector or proper officer requires of him; and

(iii) then and there make due entry of the same in accordance with the law in that behalf.

(2) If the articles so forfeited or any of them are not found, the owner at the time of importation and the importer, and every other person who has been in any way connected with the unlawful importation of such articles shall forfeit a sum equal to the value of the articles, and, whether such articles are found or not,

(a) if the value for duty of the articles is under two hundred dollars, is further liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment; and

(b) if the value for duty of the goods is two hundred dollars or over, is guilty of an indictable offence and liable on conviction to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years, and not less than one year, or to both fine and imprisonment. R.S., c. 42, s. 190; 1931, c. 29, s. 11.

179. The conductor of any train carrying freight arriving at any port in Canada, from any foreign port or place shall incur a penalty of four hundred dollars if, without the written permission of the collector or proper officer any goods are unladen from such train before such conductor shall have made his report thereof, as by this Act required.

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required, or if he fails to make such report, or makes an untrue report, or does not truly answer any questions put to him respecting the same. R.S., c. 42, s. 191.

180. (1) If any goods are unlawfully imported on any railway, they shall be seized and forfeited, and the car in which such goods were so imported shall be seized and detached from the train and forfeited.

(2) Every conductor, baggage-master, or officer or servant employed on any railway, and every officer or servant employed by any express company, who is privy to or aids or abets in such unlawful importation, shall forfeit a sum equal to the value of the articles, and,

(a) if the value for duty of the goods is under two hundred dollars, is further liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment; and

(b) if the value for duty of the goods is two hundred dollars or over, is guilty of an indictable offence and liable on conviction to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year, or to both fine and imprisonment. R.S., c. 42, s. 192; 1931, c. 29, s. 12.

181. (1) All vessels, with the guns, tackle, apparel and furniture thereof, and all vehicles, harness, tackle, horses and cattle made use of in the importation or unshipping or landing or removal or subsequent transportation of any goods liable to forfeiture under this Act, shall be seized and forfeited.

(2) Every person who assists or is otherwise concerned in the importing, unshipping, landing or removing or subsequent transporting, or in the harbouthing of such goods, or into whose control or possession the same come without lawful excuse, the proof of which shall be on the person accused, shall, in addition to any other penalty, forfeit a sum equal to the value of such goods, which may be recovered in any court of competent jurisdiction, and, where the value for duty of such goods is under two hundred dollars, is further liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one month, or to both fine and imprisonment.
(3) Where the value for duty of the goods so imported, unshipped, landed, removed, subsequently transported, or harboured or found, is two hundred dollars or over, such person is guilty of an indictable offence and liable on conviction, in addition to other penalties to which he is subject for any such offence, to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year, or to both fine and imprisonment. 1931, c. 29, s. 13.

182. Every person who, by any means, procures, hires, or induces any person or persons to be concerned in the landing, unshipping, carrying or conveying of any goods the importation of which is prohibited, or for the landing of which permission has not been granted by the collector or other proper officer,

(a) if the value for duty of the goods is under two hundred dollars, is liable on summary conviction before two justices of the peace, to a penalty not exceeding two hundred dollars and not less than fifty dollars for every person so procured, hired or induced, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment; and

(b) if the value for duty of the goods is two hundred dollars or over, is guilty of an indictable offence and liable on conviction to a penalty not exceeding one thousand dollars and not less than two hundred dollars, for every person so procured, hired or induced, or to imprisonment for a term not exceeding four years and not less than one year, or to both fine and imprisonment. R.S., c. 42, s. 194; 1931, c. 29, s. 14.

183. If any goods are unlawfully imported on the person, or as baggage, or among the baggage of any one arriving in Canada, on foot or otherwise, such goods shall be seized and forfeited. R.S., c. 42, s. 195.

184. Any goods taken or delivered out of any vessel by virtue of

(a) any entry or warrant not corresponding, as to the particulars of the goods and packages stated therein, with the particulars of the goods and packages purporting to be the same in the report of the vessel or other report, where any is required to be made, by which the importation or entry of such goods is authorized; or
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Improperly described.  
(b) any entry or warrant not properly describing the goods;  
shall be deemed to be goods landed without due entry thereof and shall be seized and forfeited.  R.S., c. 42, s. 196.

If goods do not correspond with invoice.  
Forfeited.  
Forfeited.  
185. If any goods entered or attempted to be passed through the Customs are found that do not correspond with the goods described in the invoice or entry, such goods may be seized and forfeited.  R.S., c. 42, s. 197.

Goods not mentioned.  
Forfeited.  
Forfeiture of money equal to value of goods.  
186. (1) If, in any package, any goods are inclosed that are not mentioned in the invoice or entry of such package, such goods, if found, shall be seized and forfeited.  
(2) If such goods are not found but the value thereof has been ascertained, the owner, importer or other person who has made entry or caused to be made entry of such package, and who neglects on receipt of such package to immediately make report and entry of such inclosure, shall forfeit the value thereof.  R.S., c. 42, s. 198.

Prohibited goods.  
Forfeiture.  
187. If, upon the examination authorized by this Act at any port of the contents of any package intended for importation into another port or for exportation, any prohibited goods are found therein, all the goods in such package shall be seized and forfeited.  R.S., c. 42, s. 199.

Possession of wreck without report or payment of duty.  
Penalty.  
188. Every person who has in his possession, in port or on land, any goods derelict, flotsam, jetsam or wreck, and which are dutiable, and does not give notice thereof to the nearest officer without unnecessary delay, or does not, on demand, pay the duties thereon or deliver the same to the proper officer, shall incur a penalty of two hundred dollars, in addition to all other liabilities and penalties incurred by him, and the goods shall be seized and forfeited.  R.S., c. 42, s. 201.

Removing or altering wreck before warehoused.  
Penalty.  
189. Every person who removes or alters in quantity or quality any goods derelict, flotsam, jetsam or wreck, or unnecessarily opens or alters any package thereof, before such goods are deposited in a warehouse under the custody of the officers, shall, in addition to all other liabilities and penalties incurred by him, incur a penalty of two hundred dollars.  R.S., c. 42, s. 202.

Smuggling.  
190. (1) If any person  
(a) smuggles or clandestinely introduces into Canada any goods subject to duty under the value for duty of two hundred dollars;  
(b)  
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(b) makes out or passes or attempts to pass through the False
Custom-house, any false, forged or fraudulent invoice
of any goods of whatever value; or
(c) in any way attempts to defraud the revenue by
avoiding the payment of the duty or any part of the
duty on any goods of whatever value;
such goods if found shall be seized and forfeited, or if not
found but the value thereof has been ascertained, the per-
sone so offending shall forfeit the value thereof as ascer-
tained, such forfeiture to be without power of remission
in cases of offences under paragraph (a).

(2) Every such person shall, in addition to any other
penalty to which he is subject for any such offence,
(a) forfeit a sum equal to the value of such goods, which
sum may be recovered in any court of competent
jurisdiction; and
(b) further be liable on summary conviction before two
justices of the peace to a penalty not exceeding two
hundred dollars and not less than fifty dollars, or to
imprisonment for a term not exceeding one year and
not less than one month, or to both fine and impris-
nonment.

(3) Every one who smuggles or clandestinely introduces
into Canada any goods subject to duty of the value for duty
of two hundred dollars or over is guilty of an indictable
offence and liable on conviction, in addition to any other
penalty to which he is subject for any such offence, to a
penalty not exceeding one thousand dollars and not less
than two hundred dollars, or to imprisonment for a term
not exceeding four years and not less than one year, or to
both fine and imprisonment, and such goods if found shall
be seized and forfeited without power of remission, or if
not found but the value thereof has been ascertained, the
person so offending shall forfeit without power of remission
the value thereof as ascertained.

(4) The offence of smuggling wines, spirituous and fer-
mented malt liquors and narcotics shall be deemed to be
completely committed when any vessel, decked or undecked,
containing any goods not reported pursuant to section 11,
arrives within three miles of the coasts or shores of Canada.
R.S., c. 42, s. 203; 1931, c. 29, ss. 15, 16.

191. Any person who, without lawful excuse, the proof
of which shall be on the person accused, sends or brings into
Canada, or who, being in Canada, has in his possession,
any bill-heading, or other paper appearing to be a heading
or blank, capable of being filled up and used as an invoice,
and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of an indictable offence, and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months and not less than one month. R.S., c. 42, s. 204.

Person sending in false invoice cannot recover price of goods.

192. If any person makes or sends or brings into Canada, or causes or authorizes the making, sending or bringing into Canada of any invoice or paper used or intended to be used as an invoice for Customs purposes, in which any goods are entered or charged at a less price or value than that actually charged or intended to be charged for them, or in which the goods are falsely described, no sum of money shall be recoverable by such person, his representatives or assigns, for the price of such goods or any part thereof, nor shall any sum of money be recoverable upon any bill of exchange, note, or other security made, given or executed for the price of such goods, or any part of such price, unless such bill of exchange, note or other security is in the hands of an innocent holder for value without notice. R.S., c. 42, s. 205.

False statement in declaration.

193. If, in any declaration by the owner, consignee or importer of any goods, or his attorney or agent, attached to the bill of entry under the authority of this Act, there is contained any wilfully false statement, the goods shall be liable to seizure and forfeiture in the same manner and with the same effect as if such false statement were contained in the oath connected with the entry, and the person making such false statement is subject to the same penalties, forfeitures and punishments as if he had himself taken the oath, and had made such false statement therein. R.S., c. 42, s. 206.

Forfeiture.

Further penalty.

194. If, upon search by any officer under the authority of this Act, any prohibited or smuggled goods, or goods not included or described in the manifest of the vessel, or goods respecting which there has been any violation of any of the requirements of this Act, are found in any vessel of any description whatsoever, whether proceeding from places beyond or within the limits of Canada, such goods, and the vessel in which the same are found, together with all the sails, rigging, tackle, and all other appurtenances that belong to or are attached to such vessel shall be seized and forfeited, and the master or person in charge of such vessel and any other person concerned in such breach or violation, R.S., 1952.
(a) is liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment; and

(b) if the value for duty of the goods is two hundred dollars or over is guilty of an indictable offence and liable on conviction, in addition to any other penalty to which he is subject for any such offence, to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year, or to both fine and imprisonment. 1932-33, c. 38, s. 4.

195. If, within the limits of Canada, any person deposits, places or carries, or causes to be deposited, placed or carried in, through or into any building upon the boundary line between Canada and any foreign country, or the premises connected therewith, any dutiable goods without payment of duty, or contrary to the provisions of this Act or of any Customs laws or regulations, such person is guilty of an indictable offence and liable on conviction to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment. R.S., c. 42, s. 209.

196. If, upon search under the authority of this Act by any collector or officer of any building upon the boundary line between Canada and any foreign country, or the premises belonging thereto, any dutiable goods are found, deposited or placed therein or thereon, within the limits of Canada, without payment of duties, and in violation of law, the same shall be seized and forfeited. R.S., c. 42, s. 210.

197. (1) If any imported goods seized in any building within one hundred yards from the frontier between Canada and any foreign country are forfeited according to law, such building shall also be seized and forfeited, and shall be forthwith taken down and removed.

(2) The Minister has the right whenever he deems it advisable to station an officer in any factory or building used for commercial purposes and situated adjacent to the boundary between Canada and the United States, to ensure that goods other than goods purchased in Canada brought into the factory are imported through a regularly established building on the frontier where goods are seized and forfeited. Customs officer may be stationed in building adjacent to boundary. R.S., 1952.
lished port of entry, and the records of the factory or other business shall be open at all times to inspection by officers of Customs.

(3) The Minister has the power to make such regulations as he deems necessary or advisable for the protection of the revenue and enforcing the provisions of subsection (2). 

R.S., c. 42, s. 211.

Goods found concealed on board of a vessel, etc.

198. If, upon search of any vessel by any officer, any goods are found concealed on board, they shall be seized and forfeited, and if any mark, lock or seal upon any goods on board is willfully altered, opened or broken before the delivery of the goods, or if any goods are secretly conveyed away, or if any hatchway fastened down by the officer is opened by the master or with his assent, the master shall incur a penalty of four hundred dollars, and the vessel may be detained until the said penalty is paid or satisfactory security is given for the payment thereof; and unless payment is made within thirty days, such vessel may, after the expiration of such delay, be sold to pay such penalty and any expenses incurred in detaining, keeping and selling the same. 

R.S., c. 42, s. 212.

Persons smuggling goods in company.

199. If any two or more persons in company are found together, and they or any of them have any goods liable to forfeiture under this Act, every such person having knowledge of the fact is guilty of an offence and punishable in accordance with the provisions of this Act as if the goods were found on such person. 

1931, c. 29, s. 17.

Being on board of smuggling vessel.

200. Every person who is proved to have been on board any vessel or boat liable to forfeiture for having been found within one league of the coasts or shores of Canada, having on board or attached thereto, or conveying or having conveyed anything subjecting such vessel or boat to forfeiture, or who is proved to have been on board any vessel or boat from which any part of the cargo has been thrown overboard or destroyed, or in which any goods have been unlawfully brought into Canada, shall incur a penalty of one hundred dollars, if he has been knowingly concerned in any of such acts. 

R.S., c. 42, s. 214.

Resisting search.

201. Every one who obstructs or offers resistance to any search of the person, authorized to be made by this Act, or assists in so doing, shall incur a penalty of one hundred dollars. 

R.S., c. 42, s. 215.

Prohibited or dutiable goods concealed on person.

202. (1) If any person who is on board or who has landed from or got out of any vessel, boat or vehicle within any port in Canada, or entering Canada by land or inland navigation,
navigation, or who has entered Canada from a foreign country in any manner or way, upon being questioned by any officer as to whether he has any goods subject to entry at the Customs or prohibited goods secreted about his person, denies having any such goods, or does not produce such as he has, and if any such goods are found upon him on being searched, the goods shall be seized, and he shall forfeit treble the value thereof.

(2) Every one is guilty of an indictable offence and liable to imprisonment for ten years, who while carrying offensive weapons is found with any goods liable to seizure or forfeiture under this Act or any law relating to the Customs, knowing such goods to be so liable. R.S., c. 42, s. 216.

203. (1) If any person, whether the owner or not, without lawful excuse, the proof of which shall be on the person accused, has in possession, harbours, keeps, conceals, purchases, sells or exchanges any goods unlawfully imported into Canada, whether such goods are dutiable or not, or whereon the duties lawfully payable have not been paid, such goods, if found, shall be seized and forfeited without power of remission, and, if such goods are not found, the person so offending shall forfeit the value thereof without power of remission.

(2) Every such person shall, in addition to any other penalty, forfeit a sum equal to the value of such goods, which may be recovered in any court of competent jurisdiction, and is further liable, on summary conviction before two justices of the peace, to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment.

(3) Where the goods so had in possession, harboured, kept, concealed, purchased, sold or exchanged, are of the value for duty of two hundred dollars or over, such person is guilty of an indictable offence and liable on conviction to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year, or to both fine and imprisonment.

(4) Unlawful importation of wines, spirituous and fermented malt liquors and narcotics into Canada by water is complete at the time any decked or undecked vessel containing any such goods not reported pursuant to section 11 arrives within three miles of the coasts or shores of Canada. R.S., c. 42, s. 217; 1936, c. 19, s. 11; 1937, c. 24, s. 6.
204. Every person who wilfully alters, defaces or obliterates any mark placed by any officer on any package of warehoused goods, or goods in transit, shall, for every such offence, incur a penalty of five hundred dollars. R.S., c. 42, s. 218.

205. (1) No person shall make, aid, or assist in making any visual, sound, radio or other signal in or on board or from any ship or boat, or from any part of the coast or shore of Canada, or within three marine miles of any part of the coast or shore, for the purpose of giving notice to any person on board any smuggling ship or boat, whether any person so on board of such ship or boat be or be not within distance to notice or receive any such signal; and if any person contrary to this Act makes or causes to be made, or aids or assists in making any such signal, he is liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment; and it is not necessary to prove on any information in such case that any such ship or boat was actually on the coast.

(2) Where any person is charged with having made or caused to be made, or for aiding or assisting in making, any such signal aforesaid, the burden of proof that such signal so charged as having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose, shall be upon the defendant against whom such charge is made. 1934, c. 48, s. 4.

Warehouses and Warehousing.

206. If any goods imported into Canada and deposited in any Customs warehouse, or other place appointed for the deposit of such goods after landing, are removed from such warehouse or the place so appointed without leave of the collector or other proper officer, they shall be seized and forfeited. R.S., c. 42, s. 219.

207. If any goods entered to be warehoused are not duly carried into and deposited in the warehouse, or having been so deposited, are afterwards taken out of the warehouse without lawful permit, or having been entered and cleared for exportation from the warehouse, are not duly carried and shipped, or otherwise conveyed out of Canada, or are afterwards re-landed, sold, used or brought into Canada, without the lawful permission of the proper officer, such goods shall be seized and forfeited. R.S., c. 42, s. 220.

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208. If any goods that have been delivered out of warehouse as ship's stores for any vessel under the authority of this Act are re-landed, sold or disposed of in Canada without due entry and payment of duty, such goods and the vessel from which they were delivered shall be seized and forfeited. R.S., c. 42, s. 221.

209. If any goods are laden or taken out of warehouse by an entry outwards or a shipping warrant not corresponding as to the particulars of the goods and packages stated therein, with the particulars in the entry inwards, or in which the goods are not properly described by the character, denomination and circumstances under which they were originally charged with duty, such goods shall be seized and forfeited. R.S., c. 42, s. 222.

210. Any goods taken or delivered out of any warehouse or conveyed into Canada beyond the port or place of entry by virtue of any entry or warrant

(a) not corresponding, as to the particulars of the goods and packages stated therein, with the particulars of the goods and packages purporting to be the same, in the report of the vessel or other report, where any is required to be made, by which the importation or entry of such goods is authorized; or

(b) not properly describing the goods;

shall be deemed to be goods taken without due entry thereof and shall be seized and forfeited. R.S., c. 42, s. 223.

211. (1) If any warehoused goods are concealed in or unlawfully removed from any Customs warehouse in Canada, such goods shall be seized and forfeited.

(2) Every person who conceals or unlawfully removes any such goods shall incur the penalties imposed on persons illegally importing or smuggling goods into Canada.

(3) Upon discovery of such concealment or removal, all goods belonging to the importer or owner of the concealed or removed goods, then remaining in the same or any other warehouse, shall be placed under detention until the duty payable on the goods so concealed or removed, and all penalties incurred by him have been paid; and if such duties and penalties are not paid within one month after the discovery of the concealment or removal of such goods, the goods so detained shall be dealt with in the same manner as goods unlawfully imported or smuggled into Canada. R.S., c. 42, s. 224.

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212. Every one is guilty of an offence, and liable for each offence, on summary conviction before two justices of the peace, or police magistrate, or other magistrate having the powers of two justices of the peace, to a penalty not exceeding one hundred dollars and not less than ten dollars, or to imprisonment for a term not exceeding three months, or to both, who without written authority of the collector or other proper officer

(a) by any contrivance gains access to bonded goods in a railway car, or to goods in a railway car, upon which goods the Customs duties have not been paid; or breaks or aids or abets the breaking of any lock, seal or other fastening for the transportation of bonded goods, whether or not entry has been made for the goods or duty paid thereon;

(b) delivers bonded or other goods upon which Customs duties have not been paid, or aids or abets such delivery;

(c) except in consequence of accident to the car, unloads or removes from any car any bonded or other goods upon which Customs duties have not been paid, or aids or abets such unloading or removal; or

(d) contrary to the order of the collector at any port of entry, distributes any car or cars on a track or siding not designated by the collector for holding the cars at such port, when any of the cars contains imported goods in bond or under Customs manifests to be entered at Customs at that port, or aids or abets such distribution. R.S., c. 42, s. 225; 1934, c. 48, s. 3.

213. The collector at any port of entry in Canada may subject to the directions of the Minister, designate the railway tracks, sidings, yards and places within the limits of the port whereon there may be placed and held cars containing imported goods on which Customs duties have not been paid, pending the delivery of such goods under the permit of the collector, or their transfer to authorized Customs warehouses, or their removal under Customs regulations. R.S., c. 42, s. 225.

214. If the importer or owner of any warehoused goods, or any person in his employ, by any contrivance, opens the warehouse in which the goods are, or gains access to the goods except in the presence of or with the express permission of the proper officer, such importer or owner shall, for every such offence, incur a penalty of one hundred dollars. R.S., c. 42, s. 226.

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215. If any person without lawful authority opens or unpacks, or causes to be opened or unpacked, or aids or assists in the opening or unpacking of any package of goods under the control of the Customs authorities, before such package has been sent to the examining warehouse for examination and the contents examined and approved, he shall incur a penalty equal to the value of the contents of the package so delivered, or the goods shall be seized and forfeited. R.S., c. 42, s. 227.

216. Section 215 shall not be deemed to render unlawful or authorize the imposition of any penalty for the opening or unpacking of any package of goods designated for examination that has remained at the examining warehouse for a period of three days after the same has been actually delivered at such examining warehouse. R.S., c. 42, s. 227.

217. If any person having the custody or having possession or control of any package or any goods that have been delivered without examination, upon being required by the collector at the port at which such goods are entered to return the same to the Customs or examining warehouse, fails within ten days of being so required so to return the said goods or any portion thereof, he shall incur a penalty equal to the value of the goods not returned. R.S., c. 42, s. 228.

218. (1) The owner of any goods warehoused or entered for warehouse shall incur a penalty equal to double the amount of the duty to which such goods are at the time subject, if with respect to the warehousing of any such goods, or in removing such goods from any warehousing port in Canada to any other warehousing port in Canada, or from one warehouse to another in the same port, he contravenes any provision of this Act or of any rule or regulation lawfully made thereunder.

(2) The goods may be detained until such penalty is paid, and if the goods have passed out of the possession of the Customs, they may be seized wheresoever and in whosoever possession found.

(3) Such penalty of double duty is additional to any other penalties or forfeitures provided by this Act for or in respect of the matters or any of them in this section mentioned.

(4) The claim of the Customs for such penalty has precedence over the claims of all persons upon the said goods of whatever nature, and may be enforced by sale or other proceedings. R.S., c. 42, s. 229.

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Respecting Appraisement.

219. If upon any examination upon oath touching the appraisement of any goods under the authority of this Act, the owner, importer or consignee of the goods under appraisement wilfully swears falsely, the goods shall be seized and forfeited. R.S., c. 42, s. 232.

Respecting Non-payment of Duty.

220. Every animal or vehicle and goods of any kind brought into Canada by any traveller, and which have been exempted from duty under regulation of the Minister or otherwise, if sold or offered for sale in Canada, or otherwise disposed of in Canada, without payment of the duties thereon, are liable to forfeiture, together with the harness or tackle employed therewith or in the conveyance thereof. 1951, c. 26, s. 7.

Respecting Entry Outwards and Exportation.

221. If any goods have been entered outwards to be exported from a Customs warehouse, either by sea or by land, or by inland navigation, as the case may be, the person entering the same for such purpose shall incur a penalty equal to double the duties of importation on such goods in case of non-performance of the obligation so incurred to export, land or deliver and produce satisfactory proof thereof as in this Act provided. R.S., c. 42, s. 235.

222. If any such goods are not exported, landed or delivered or otherwise lawfully disposed of, or if they are fraudulently re-landed in or brought into Canada, in violation of the Customs law or regulations, such goods shall be seized and forfeited, together with any vessel or vehicle from or in which they have been so landed or brought into Canada, or in which they may be found; and the person entering the same for exportation, in any such case, and whether such goods are seized or not, is liable for the payment of such penalty of double duty as in section 221 mentioned, in addition to any other penalties or forfeitures to which, for any of the causes aforesaid, he may be liable under this Act. R.S., c. 42, s. 236.

223. If any railway car or other vehicle, upon which are laden any goods consigned to a port or place out of Canada, to be transported by railway or other land conveyance, is taken out of the limits of the port at which the entry for exportation ought to be made, before entry for exportation is duly made, or before the export duty, if

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if such goods are liable for any, is paid, or otherwise, contrary to the provisions of this Act, the company or person so taking the same shall incur a penalty not exceeding four hundred dollars. R.S., c. 42, s. 237.

224. Every person who makes any entry outwards of goods from warehouse for exportation, and who is not the owner or duly authorized by the owner thereof, or the master of the vessel by which they are to be shipped, shall incur a penalty of two hundred dollars. R.S., c. 42, s. 238. Penalty.

225. The owner, shipper, or consignor of any goods shipped at any port or place in Canada on board any vessel bound to any port or place out of Canada, or to be transported by railway or other land conveyance from any port or place in Canada to any port or place out of Canada, who refuses or neglects to make report and entry of the articles shipped or laden by him, as required by this Act, shall incur a penalty not exceeding two hundred dollars for each such offence. R.S., c. 42, s. 239. Penalty.

226. If any goods, the exportation or carrying coastwise or by inland navigation of which is prohibited by this Act or by the Governor in Council under the authority of this Act, are exported, carried coastwise or by inland navigation, or water borne, or laden in any railway carriage, or other vehicle for the purpose of being so exported or carried, they shall be seized and forfeited. R.S., c. 42, s. 240. Forfeiture.

227. The importer of any goods imported into Canada and entered for exportation is liable to a penalty equal to double the amount of the duty to which such goods are at the time subject, if, with respect to the entry or exportation of such goods, or otherwise in respect to the same, he contravenes any provision of this Act, or of any rule or regulation lawfully made hereunder. R.S., c. 42, s. 241. Penalty.

228. The importer of any goods entered at any frontier Customs port and passing on to any Customs port in any other part of Canada, or in transit through Canada by way of any Customs port of exit in Canada, shall incur a penalty equal to double the amount of the duty to which such goods are at the time subject, if, with respect to the entry, or passing on or transit of such goods through Canada he contravenes any provision of this Act, or of any of the rules or regulations lawfully made thereunder. R.S., c. 42, s. 242. Penalty.
229. (1) The penalties of double duty mentioned in each of sections 227 and 228 are additional to any other penalties or forfeitures provided by this Act for or in respect of the causes or matters or any of them in the said sections mentioned, and the goods may in each case be detained until such penalty of double duty is paid, and if such goods have passed out of the possession of the Customs, they may be seized wheresoever and in whosoever possession found.

(2) The claim of the Customs for such penalties of double duty has precedence over the claims of all persons upon the said goods of whatever nature, and may be enforced by sale or other proceedings. R.S., c. 42, s. 243.

230. (1) If any vessel departs from any port or place in Canada without a clearance, or if the master delivers a false content, or does not truly answer the questions demanded of him, or if, having received a clearance, such vessel adds to her cargo, or takes another vessel in tow, or performs any work without having mentioned in the report outwards the intention so to do, the master shall incur a penalty of four hundred dollars, or if cargo comprises wines or spirituous liquors a penalty of two thousand dollars; and the vessel shall be detained in any port in Canada until the said penalty is paid.

(2) Unless payment is made within thirty days, such vessel may, after the expiration of such delay, be sold to pay such penalty and any expenses incurred in detaining, keeping and selling such vessel. R.S., c. 42, s. 244.

Contravention of Regulations.

231. (1) All goods shipped or unshipped, imported or exported, carried or conveyed, contrary to this Act or to any regulation, and all goods or vehicles, and all vessels, with regard to which the requirements of this Act or any regulation have not been complied with, or with respect to which any attempt has been made to violate the provisions of this Act or any regulation, are liable to forfeiture.

(2) If, with regard to any vessel of the value of four hundred dollars or upwards, the requirements of this Act or of any such regulation have not been complied with, the master thereof shall, by such non-compliance, incur a penalty of four hundred dollars, and the vessel may be detained until the said penalty is paid; and, unless payment is made within thirty days, such vessel may, after the expiration of such delay, be sold to pay such penalty and any expenses incurred in making the seizure and keeping and selling such vessel. R.S., c. 42, s. 245; 1951, c. 26, s. 8.

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232. Every person who violates or attempts to violate any of the provisions of this Act or who neglects any duty imposed on him by this Act, for which violation, attempted violation or neglect no penalty is herein specially provided, is liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month, or to both fine and imprisonment. 1951, c. 26, s. 9.

Respecting Officers.

233. If any officer requires any person to be searched without reasonable cause, such officer shall incur a penalty not exceeding forty dollars. R.S., c. 42, s. 247.

234. Every police or peace officer, who has detained any goods, property or vehicle subject or liable to forfeiture, and who neglects to convey the same to the Custom-house, or to give notice of having stopped the same as by this Act prescribed, is liable, on summary conviction, to a penalty of one hundred dollars, and, in default of payment, to imprisonment for a term not exceeding thirty days. R.S., c. 42, s. 248.

235. (1) Every collector or other officer who allows the payment of duties of Customs to be avoided or deferred for any cause or consideration whatsoever, except by regular entry for warehouse, is liable to a penalty equal to the full value of such goods, and the duty accruing thereon, which shall be recoverable in any court of competent jurisdiction, from him or his sureties, or either of them.

(2) Any goods on which payment of duty has been so avoided or deferred, are liable to seizure and shall be dealt with as goods unlawfully imported into Canada. R.S., c. 42, s. 249.

236. (1) Every officer and every person employed, with the concurrence of the Minister, for the prevention of smuggling, who makes any collusive seizure, or delivers up, or makes any agreement to deliver up, or not to seize any vessel, boat, carriage, goods or thing liable to forfeiture under this Act, or who takes or accepts a promise of any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, is guilty of an indictable offence, and liable for every such offence to a fine of one thousand dollars, and to imprisonment for a term not exceeding five years and not less than one year, and shall be incapable of serving Her Majesty in any office whatsoever.

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(2) R.S., 1952.
(2) Every person who gives, offers or promises to give, or procures to be given, any bribe, recompense or reward to, or makes any collusive agreement with any such officer or person as aforesaid, to induce him in any way to neglect his duty, or to conceal or connive at any act whereby the provisions of this Act, or any law relating to the Customs, trade or navigation, may be evaded, is guilty of an indictable offence and liable for every such offence to a fine of one thousand dollars, and to imprisonment for a term not exceeding five years and not less than one year. R.S., c. 42, s. 250.

False Entry.

237. If any entry passed by any Custom-house is false in any particular to the knowledge of any person connected with the making thereof, all the packages and goods included or pretended to be included, or which ought to have been included in such entry, shall be seized and forfeited. R.S., c. 42, s. 251.

Falsification of Documents.

238. Every person who forges, counterfeits, falsifies, or uses when so forged, counterfeited or falsified, any paper or document required under this Act, or for any purpose therein mentioned, whether written, printed or otherwise, or by any false statement procures such document, knowing the same to be forged, counterfeited or falsified, or forges, counterfeits or falsifies any certificate relating to any oath or declaration or affirmation by this Act required or authorized, is guilty of an indictable offence. R.S., c. 42, s. 252.

Refusal to answer Questions.

239. Any person required by this Act, or by any other law, to answer questions put to him by any officer, who refuses to answer or does not truly answer such questions, shall, in addition to any other penalty or punishment to which he is liable, incur a penalty of four hundred dollars. R.S., c. 42, s. 253.

Respecting maintenance of Officer on board Ship.

240. (1) If the collector or other proper officer stations any officer on board any ship while within the limits of a port, and if the master of such ship refuses or neglects to provide such officer while he so remains upon the ship with suitable accommodation and food, such master shall incur a penalty of two hundred dollars.

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(2) The collector or other proper officer may station officers or other watchmen on board any vessel while within the limits of a port with cargo of wines, spirituous or fermented malt liquors, and the charges therefor shall be paid by the owners or master of the said vessel and owner of the cargo, and clearance of the said vessel may be withheld until payment of such charges is made; and in default of payment thereof such vessel and cargo may be sold to pay such charges and any expenses incurred in detaining, keeping and selling such vessel and cargo. R.S., c. 42, s. 254.

Respecting the production of Invoices, Books of Account, etc.

241. If the information alleging conspiracy to defraud the revenue, or that goods or things have been unlawfully imported or entered, has been given under oath to any officer, or if any goods have been seized or detained under any of the provisions of this Act, or of any law relating to the Customs, and if the person alleged to be guilty of such conspiracy, or the importer or exporter of such goods, or the owner or claimant thereof, upon being required under the provisions of this Act to produce and hand over to the collector or other proper officer any invoices, bills, accounts and statements, or letters, telegrams or other correspondence or papers relating thereto or to such conspiracy, or to produce for inspection of such collector or other officer any books of account, ledgers, day-books, cash-books, letter-books, invoice-books or other books, or to allow copies of extracts to be made therefrom, neglects or refuses to do so, he shall incur a penalty not exceeding five thousand dollars. 1936, c. 19, s. 12.

Taking away Goods under seizure.

242. Every person who, without the permission of the officer or person who seized the same or of some competent authority, whether pretending to be the owner or not, either secretly or openly, and whether with or without force or violence, takes or carries away any goods, vessel, vehicle or other thing which have been seized or detained on suspicion, as forfeited under this Act, before the same have been declared by competent authority to have been seized without due cause, shall be deemed to have stolen such goods, being the property of Her Majesty, and is guilty of theft. R.S., c. 42, s. 256.

Respecting the stopping of Vessels.

243. Every master or person in charge of any vessel and every driver or person conducting or having charge of any vehicle or conveyance, who refuses or neglects to stop when required in Queen's name. R.S., 1952.
stop such vessel, vehicle or conveyance, when required so to do, in the Queen's name, by an officer or person employed as such, and every person who is present at any such seizure or stoppage, and who, when called upon in the Queen's name by such officer or person to aid and assist him in a lawful way, refuses or neglects so to do, is liable, on summary conviction before two justices of the peace, to a fine of not more than one thousand dollars and not less than fifty dollars, and, in default of payment to imprisonment for a term of one year, or to both fine and imprisonment.

1936, c. 30, s. 6.

Offering Goods for sale as prohibited or smuggled.

244. (1) If any person offers for sale any goods under pretense that the same are prohibited, or have been unshipped and run on shore, or brought in, by land or otherwise, without payment of duties, all such goods, although not liable to any duties or prohibited, shall be seized and forfeited.

(2) Every person who offers for sale any goods under any such pretense is liable, on summary conviction before two justices of the peace, to a penalty of two hundred dollars, or to a penalty equal to treble the value of such goods, at the election of the prosecutor, and, in default of payment, to imprisonment for a term not exceeding sixty days. R.S., c. 42, s. 258.

Evidence.—Burden of Proof.

245. Copies of invoices or extracts from invoices, duly certified by the collector or other proper officer, bearing the stamp of the Custom-house at which such invoices are filed, shall be considered and received as prima facie evidence of the contents thereof. R.S., c. 42, s. 259.

246. Certificates and copies of official papers, certified under the hand and seal of any of the principal officers of the Customs in Great Britain, or of any collector of colonial revenue in any of the British possessions, or of any British consul or vice-consul in a foreign country, and certificates and copies of official papers made pursuant to this Act or any Act in force in Canada relating to the Customs or revenue, shall be received as prima facie evidence. R.S., c. 42, s. 260.

247. The production or proof of the existence of any invoice, account, document or paper made or sent by any person or by his authority, wherein the goods or any of them are charged or entered at or mentioned as bearing a greater
greater price than that set upon them in any other invoice, account, document or paper intended to cover the same goods or any part thereof, made or sent by the same person or by his authority, or in which the goods or any of them are given a different name or description from that stated in any other such invoice, account, document or paper, or in which the goods are falsely described, shall be prima facie evidence that the invoice, account, document or paper wherein is stated a lesser price, or the false or incorrect name or description of the goods, was intended to be fraudulently used for Customs purposes; but such intention or the actual fraudulent use of such invoice, account, document or paper may be proved by any other legal evidence.

R.S., c. 42, s. 261.

248. (1) In any proceedings instituted for any penalty, punishment or forfeiture or for the recovery of any duty under this Act, or any other law relating to the Customs or to trade and navigation, in case of any question of, or relating to the identity, origin, importation, lading or exportation of any goods or the payment of duties on any goods, or the compliance with the requirements of this Act with regard to the entry of any goods, or the doing or omission of anything by which such penalty, punishment, forfeiture or liability for duty would be incurred or avoided, the burden of proof shall lie upon the owner or claimant of the goods or the person whose duty it was to comply with this Act or in whose possession the goods were found, and not upon Her Majesty or upon the person representing Her Majesty.

(2) Similarly, in any proceedings instituted against Her Majesty or any officer for the recovery of any goods seized or money deposited under this Act or any other such law, if any such question arises the burden of proof shall lie upon the claimant of the goods seized or money deposited, and not upon Her Majesty or upon the person representing Her Majesty. 1928, c. 16, s. 5.

PROCEDURE.

249. (1) All penalties and forfeitures incurred under this Act, or any other law relating to the Customs or to trade or navigation, may, in addition to any other remedy provided by this Act or by law, and even if it is provided that the offender shall be or become liable to any such penalty or forfeiture upon summary conviction, be prosecuted, sued for and recovered with full costs of suit, in the Exchequer Court of Canada, or in any superior court having jurisdiction.

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jurisdiction in that province of Canada where the cause of prosecution arises, or wherein the defendant is served with process.

(2) If the amount of any such penalty or forfeiture does not exceed two hundred dollars, the same may also be prosecuted, sued for and recovered in any court having jurisdiction to that amount in the place where the cause of prosecution arises, or where the defendant is served with process. R.S., c. 42, s. 263.

250. All penalties and forfeitures imposed by this Act, or by any other Act relating to the Customs or to trade or navigation shall, unless other provisions are made for the recovery thereof, be sued for, prosecuted and recovered with costs by Her Majesty's Attorney General of Canada, or in the name or names of the Deputy Minister, or any officer or officers, or other person or persons thereunto authorized by the Governor in Council, either expressly or by general regulation or order, and by no other person. R.S., c. 42, s. 264; 1943-44, c. 24, s. 1.

251. All penalties and forfeitures imposed by this Act, or by any other law relating to the Customs or to trade or navigation may, in the Province of Quebec, be sued for, prosecuted and recovered with full costs of suit by the same proceedings as any other moneys due to the Crown, and all suits or prosecutions for the recovery thereof shall, in that Province, be heard and determined in like manner as other suits or prosecutions in the same court for moneys due to the Crown, except that in the Circuit Court the same shall be heard and determined in a summary manner; but nothing in this section affects any provisions of this Act, except such only as relate to the form of proceeding and of trial in such suits or prosecutions as aforesaid. R.S., c. 42, s. 265.

252. Every prosecution or suit in the Exchequer Court of Canada, or in any superior court or circuit court or court of competent jurisdiction, for the recovery or enforcement of any penalty or forfeiture imposed by this Act, or by any other law relating to the Customs or to trade or navigation, may be commenced, prosecuted and proceeded with in accordance with any rules of practice, general or special, established by the court for Crown suits in revenue matters, or in accordance with the usual practice and procedure of the court in civil cases, in so far as such practice and procedure are applicable, and, whenever the same are not applicable, then in accordance with the directions of the court or a judge. R.S., c. 42, s. 266.
253. The venue in any such prosecution or suit may be laid in any county in the province notwithstanding that the cause of prosecution or suit did not arise in such county. R.S., c. 42, s. 267.

254. Notwithstanding anything contained herein, any offence against the provisions of this Act that is expressed to be heard and determined by way of summary conviction before two justices of the peace may be heard and determined before a police magistrate, district magistrate, chief magistrate or stipendiary magistrate, or other functionary, tribunal or person, invested by the proper legislative authority to perform acts usually required to be done by two or more justices of the peace, and acting within the local limits of his or its jurisdiction. 1931, c. 29, s. 19.

255. Any offence against the provisions of this Act that is declared to be an indictable offence and where the penalty or forfeiture does not exceed five thousand dollars and the punishment does not include imprisonment for more than twelve months may at the election of the Crown be heard and determined by way of summary conviction before two justices of the peace. 1936, c. 19, s. 14.

256. Any judge of the court in which any prosecution or suit is brought for the recovery or enforcement of any penalty or forfeiture as aforesaid may, upon being satisfied by affidavit that there is reason to believe that the defendant will leave the province without satisfying such penalty or forfeiture, issue a warrant under his hand and seal for the arrest and detention of the defendant in the common gaol of the county, district or place until he has given security, before and to the satisfaction of such judge or some other judge of the same court, for the payment of such penalty with costs, in case judgment is given against him. R.S., c. 42, s. 268.

257. In any declaration, information, statement of claim or proceeding in any such prosecution or suit, it is sufficient to state the penalty or forfeiture incurred, and the Act and section of the Act, or the rule or regulation under which it is alleged to have been incurred, without further particulars; and the averment that the person seizing or suing was and is an officer, is sufficient prima facie evidence of the fact alleged. R.S., c. 42, s. 269.

258. (1) In every prosecution, information, suit or proceeding brought under this Act for any penalty, or to declare or enforce any forfeiture, or upon any bond given under
under it, or in any matter relating to the Customs or to trade or navigation, Her Majesty, or those who sue for such penalty or forfeiture, or upon such bond, is, if they recover the same, entitled also to recover full costs of suit.

(2) All such penalties and costs, if not paid, may be levied on the goods and chattels, lands and tenements of the defendant, in the same manner as sums recovered by judgment of the court in which the prosecution is brought may be levied by execution, or payment thereof may be enforced by *capias ad satisfaciendum* against the person of the defendant under the same conditions and in like manner. R.S., c. 42, s. 270.

**259.** If, in any case, the Attorney General of Canada is satisfied that the penalty or forfeiture was incurred without intended fraud, he may enter a *nolle prosequi* on such terms as he sees fit, which is binding on all parties; and the entry of such *nolle prosequi* shall be reported to the Minister with the reasons therefor. R.S., c. 42, s. 271.

**260.** In any prosecution, suit or other proceeding for the recovery of any penalty or in respect of any forfeiture as aforesaid, or for an offence against this Act or any other law relating to the Customs, or to trade or navigation, the averment that the cause of prosecution or suit arose, or that such offence was committed within the limits of any district, county, port or place, is sufficient evidence of the fact without proof of such limits, unless the contrary is proved. R.S., c. 42, s. 272.

**261.** If, in any information, action, prosecution or other proceeding respecting any seizure made under this Act, or any law relating to the Customs, it is adjudged that any goods or property seized by or under the authority of any officer has been so seized unlawfully, or that the seizure cannot be justified, and if the judge before whom the said information, action, prosecution or other proceedings is heard or tried certifies that there was probable cause for the seizure, the claimant is not entitled to any costs of suit, and the person who made or authorized such seizure is not liable to any action, suit, indictment or prosecution on account of such seizure. R.S., c. 42, s. 273.

**262.** If any action, suit, indictment, prosecution or other proceeding is brought against any person on account of his making or being concerned in the making of any such seizure as in section 261 mentioned, and if the judge before whom such action, suit, indictment, prosecution or other proceeding is heard or tried, certifies that there was probable cause.

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probable cause for the seizure, the plaintiff or prosecutor shall not be entitled to more than twenty cents damages, or to any costs; and the defendant in any such indictment, prosecution or other proceeding, is not subject to any penalty beyond a fine of ten cents. R.S., c. 42, s. 274.

263. (1) Every person who desires to claim any thing seized after proceedings for condemnation thereof have been commenced shall file his claim in the office of the clerk, registrar or prothonotary of the court.

(2) Such claim shall state the name, residence and occupation or calling of the person making it, and shall be accompanied by an affidavit of the claimant or his agent having a knowledge of the facts, setting forth the nature of the claimant's title to the thing seized. R.S., c. 42, s. 275.

264. Before any such claim can be filed, the claimant shall give security, to the satisfaction of the court or a judge thereof, by bond in a penal sum of not less than two hundred dollars, or by a deposit of money not less than that sum for the payment of the costs of the proceedings for condemnation. R.S., c. 42, s. 276.

265. All seizures, prosecutions or suits for the recovery or enforcement of any of the penalties or forfeitures imposed by this Act, or any other law relating to the Customs, may be made or commenced at any time within three years after the offence was committed, or the cause of prosecution or suit arose, but not afterwards. R.S., c. 42, s. 277.

266. Whenever, under any provision of this Act, any penalty may be recovered or any forfeiture may be enforced by action, suit or proceeding, the seizure by an officer, or person acting in his aid, of the goods in respect of which the penalty has been incurred or the forfeiture has accrued, shall be deemed to be a commencement of such action, suit or proceeding. R.S., c. 42, s. 278.

267. (1) An appeal lies from a conviction or order dismissing an information or complaint made by any magistrate, judge, justice or justices of the peace under this Act, in the manner provided by the provisions of the Criminal Code relating to summary convictions, in that province in which the conviction or order was made, on the appellant furnishing security by bond or recognizance with two sureties to the satisfaction of such magistrate, judge, justice or justices of the peace, to abide the event of such appeal.

(2) R.S., 1952.
(2) An appeal also lies from the Exchequer Court of Canada, the superior courts and county courts respectively, in cases where the amount of the penalty or forfeiture is such that if a judgment for a like amount was given in any civil case, an appeal would lie; and such appeal shall be allowed and prosecuted on like conditions, and subject to like provisions, as other appeals from the same court in matters of like amount.

(3) An appeal lies from the Circuit Court to the Court of Queen's Bench in the Province of Quebec, to be allowed and prosecuted in like manner and on like conditions as appeals from the Superior Court in that Province.

(4) If the appeal is brought by Her Majesty's Attorney General, or a collector or officer, it is not necessary for him to give any security on such appeal. R.S., c. 42, s. 279; 1936, c. 19, s. 15.

268. In any case in which proceedings have been instituted in any court against any vessel, vehicle, goods or thing, for the recovery or enforcement of any penalty or forfeiture under this Act, or any law relating to the Customs, trade or navigation, the execution of any decision or judgment for restoring the thing to the claimant thereof, shall not be suspended by reason of any appeal from such decision or judgment, if the claimant gives sufficient security, approved of by the court or a judge thereof, to render and deliver the thing in question or the full value thereof to the appellant, in case the decision or judgment so appealed from is reversed. R.S., c. 42, s. 280.

269. Any penalty or forfeiture incurred or imposed for contravention of any order or regulation of the Governor in Council, made pursuant to the authority of this Act, may be enforced and shall be recoverable in the same manner, and before the same court or tribunal, as if incurred or imposed for contravention of a provision of this Act. R.S., c. 42, s. 281.

270. Notwithstanding the provisions of the Criminal Code or of any other statute or law, the court, in any prosecution, suit or proceeding under this Act, has no power to impose less than the minimum penalty prescribed by this Act. and the court has no power to suspend sentence. 1937, c. 24, s. 7.

271. Every person who is convicted of an indictable offence under this Act that was committed within five years after a previous conviction for an indictable offence under this Act shall be sentenced to both

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(a) a fine of not less than five hundred dollars and not more than five thousand dollars, and
(b) imprisonment for a term of not less than twelve months and not more than four years,

and the Court or justice imposing a fine under this section shall, in the conviction, order that in default of payment of the fine, the person convicted shall be imprisoned for a further term of twelve months. 1950, c. 13, s. 8.

272. Whenever a pecuniary penalty is imposed upon anyone convicted upon indictment or on summary conviction, under the provisions of this Act, the court or justice imposing such penalty shall in the conviction order that in default of payment of the said penalty the accused be imprisoned for a term not exceeding twelve months and not less than three months, if such conviction be upon indictment, and not exceeding three months and not less than one month, if such conviction be upon summary conviction, in addition to any other penalty imposed by such conviction. 1936, c. 19, s. 16.

REGULATIONS.

Powers of the Governor in Council.

273. The Governor in Council may, from time to time, and in the manner hereinafter provided, in addition to the other purposes and matters in this Act mentioned, make regulations for or relating to the following purposes and matters:

(a) the warehousing and bonding of such cattle and swine as may be slaughtered and cured in bond, and of such wheat, maize and other grain as may be ground and packed in bond;
(b) regulating and declaring what allowances shall be made for tare on the gross weight of goods;
(c) the horses, vehicles and personal baggage of travellers coming into Canada or returning thereto, or passing through any portion thereof;
(d) regulating or restricting the importation of spirits, wine and malt liquors, or other goods that require to be weighed, gauged or tested for strength or quantity, and limiting or prescribing the kind and capacity of packages in which the same may be imported, and the conveyances by which, and the ports or places at which the same may be landed and entered;
(e) exempting from duty any flour or meal or other produce of any wheat or grain, grown in Canada, and taken out of Canada into the United States to be ground

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ground, and brought back into Canada within two days after such wheat or grain has been so taken out to be ground; or exempting from duty any boards, planks or scantling, the produce of any logs or timber grown in and taken out of Canada into the United States to be sawn, and brought back into Canada within seven days after such logs or timber were so taken out to be sawn;

(f) regulating the quantities of any such goods to be so taken out or brought in at any one time by any person, and the mode in which the claim to exemption shall be established and proved;

g) authorizing the appointment of warehouses, and regulating the security which shall be taken from warehouse keepers, the forms and conditions subject to which goods are to be warehoused, the mode of keeping goods in warehouse, and of removing goods therefrom, and the amount of warehouse rent or licence fees;

(h) extending either by general regulation or by special order, the time for clearing warehoused goods, and for the transport of goods in bond from one port or place to another;

(i) regulating the form in which transfers of goods in warehouse or bond from one person to another shall be entered;

(j) transferring to the list of goods that may be imported into Canada free of duty, any or all articles, whether natural products or products of manufactures, used as materials in Canadian manufactures; any such materials transferred to the free list by such order in council, to be free of duty of Customs for the time therein appointed for that purpose;

(k) granting a drawback of the whole or part of the duty paid on articles that have been used in Canadian manufactures, or granting a certain specific sum in lieu of any such drawback;

(l) reducing the duty on any or all articles, whether natural products or products of manufactures, used as materials in Canadian manufactures; any such materials specified in such regulation to be subject to such reduced duty of Customs and no other, for the time and under the conditions therein provided;

(m) prescribing the manner in which the proceeds of penalties and forfeitures shall be distributed and providing for payment of awards forthwith after seizure of goods or the preferring of charges of avoidance of payment

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payment of duties on any goods where the goods are not seized, based upon the value of the goods seized or the amount of the unentered value or under-valuation for duty of the goods not seized, and not dependent upon forfeiture or proceeds of forfeiture;

\((n)\) authorizing the taking of such bonds and security as he deems advisable for the performance of any condition on which any remission or partial remission of duty, indulgence or permission is granted to any person, or any other condition made with such person, in any matter relating to the Customs or to trade or navigation; which bonds, and all bonds taken with the sanction of the Minister, expressed either by general regulation or by special order, shall be valid in law, and, upon breach of any of the conditions thereof, may be sued and proceeded upon in like manner as any other bond entered into under this Act, or any other law relating to the Customs;

\((o)\) fixing and establishing uniform standards of purity, quality and fitness for consumption of all kinds of teas imported into Canada, and for determining the places where the duplicates of such standards shall be kept, and the conditions on which such standards shall be supplied to importers and dealers in tea, and the manner in which imported teas shall be examined and tested and their fitness for use finally decided; and all teas or goods described as tea of purity, quality and fitness for consumption inferior to such standards, shall be deemed within the prohibition of the laws relating to the Customs;

\((p)\) prescribing the rules and conditions under which goods imported in bond or duty-paid, and products or manufactures of Canada, may be transported from one port or place in Canada to another port or place therein, over any territory or waters outside the limits of Canada; but the goods so transported shall, upon arrival in Canada from any place beyond the limits of Canada, be treated with regard to the liability to, or exemption from, duty, as if the transportation had taken place entirely within the limits of Canada;

\((q)\) regulating the number of deer and parts thereof that may be exported in any year, when shot under provincial or territorial authority in Canada, and limiting the ports at which such deer may be exported, and for prescribing the conditions under which such exportation may be permitted;

\((r)\) R.S., 1952.
(r) regulating and determining what shall be special Customs services for which charges shall be payable to Her Majesty on account of the attendance of officers on vessels or at wharfs, warehouses, stations, frontier highway bridges, or other places, and the scale or amount of such charges and the conditions attaching to such special services; and in any such case the money received for such charges may be used for payment of the salaries or pay of officers for the fiscal year in which the special Customs service is performed, notwithstanding anything in any Act;

(s) dispensing in any case or class of cases with any reporting required by virtue of subsection (4) of section 2; and

(t) any other purpose for which by this Act, or any other law relating to the Customs or to trade or navigation, the Governor in Council is empowered to make orders or regulations. R.S., c. 42, s. 284; 1928, c. 18, ss. 6, 7; 1951, c. 26, s. 10.

274. (1) The Governor in Council may, from time to time, and as occasion requires, make such regulations as to him seem meet, with respect to goods conveyed directly through the Canadian canals or otherwise, by land or inland navigation, or in or on railway cars, from one part of the frontier line between Canada and the United States to another, without any intention of unloading such goods in Canada; and he may cause such bonds or security to be given, or such precautions to be taken, at the expense of the owner or person in charge of such goods, whether by placing officers on board any such vessel, railway car or carriage, or otherwise, as to him seems meet.

(2) Upon the refusal of the owner or person in charge to comply with the regulations so made, the duty on the goods shall forthwith become payable as in case of the importation of such goods. R.S., c. 42, s. 285.

275. (1) The Governor in Council may, under regulations made by him for that purpose,

(a) allow, on the exportation of goods which have been imported into Canada and on which a duty of Customs has been paid, a drawback equal to the duty so paid with such deduction therefrom as is provided in such regulations; and

(b) allow a drawback equal to the duty paid, with such deduction therefrom as is provided in such regulations, or a specific sum in lieu of such drawback, in respect of goods manufactured in Canada.

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of materials used in, wrought into or attached to goods exported, or in respect of materials (not to include fuel or plant equipment) consumed in the manufacture or production of any such goods.

(2) The period within which such drawback may be allowed, after the time when the duty was paid, shall be limited in such regulations. 1937, c. 24, s. 8.

276. (1) The Governor in Council may, under regulations made by him for that purpose, allow, on the exportation of goods manufactured in Canada and in the manufacture of which both imported materials and materials of domestic manufacture or production of the same class are used, a drawback equal to the duty paid, less such deduction therefrom as is provided in such regulations, on all such materials imported and used by the manufacturer in the manufacture of the goods exported and other goods; but such drawback shall not be allowed unless a like quantity of materials of the same class, whether imported or of domestic manufacture or production was used in, wrought into or attached to articles manufactured in Canada and exported.

(2) The period within which such drawback may be allowed after the time when the duty was paid shall be limited in such regulations. R.S., c. 42, s. 287; 1937, c. 24, s. 9.

277. The Governor in Council may interpret, limit or extend the meaning of the conditions upon which it is provided in any Act imposing duties of Customs that any article may be imported free of duty for special purposes, or for particular objects or interests; and may make regulations for declaring or defining what cases shall come within the conditions of such Act, and to what objects or interests of an analogous nature the same shall apply and extend, and may direct the payment or non-payment of duty in any such case, or the remission thereof by way of drawback, if such duty has been paid. R.S., c. 42, s. 238.

278. (1) The Governor in Council may make such regulations as are considered advisable, for the appointment of sufferance wharfs and warehouses, at which goods arriving by vessels in transit to other ports or confined to certain days of departure, may be landed and afterwards stored before entry, if such vessels are duly reported to the Custom-house and the collector's warrant for such landing obtained, and if such landing is effected between sunrise and sunset, on a day not being Sunday or a statutory holiday.

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holiday, and if the goods on being so landed, are immediately stored in some such approved sufferance warehouse; and such goods shall be thereafter dealt with by the proper officer as prescribed by law.

(2) The Governor in Council may make regulations for the appointment of sufferance warehouses in which goods arriving by railway, highway or air transport may be stored before entry, when such goods have been duly reported.

(3) Nothing in this section affects any contract, expressed or implied, between the master or owner of any such vessel, and the owner, shipper or consignee of any such goods as aforesaid, or the rights or liability of any person under such contract.

(4) A person who operates a sufferance warehouse is responsible for the safekeeping of all goods stored therein pending the due entry or lawful removal of the goods, and is liable to Her Majesty for all duties payable on the importation of the goods unless he can show to the satisfaction of the collector that the goods have been duly entered or lawfully removed.

(5) Subsection (4) applies to and is binding upon any board, commission, railroad, public utility or authority that is an agent or servant of Her Majesty in right of Canada or a province.

(6) No goods shall be stored before entry in any place other than a sufferance warehouse appointed under this section. R.S., c. 42, s. 289; 1951, c. 26, s. 11.

279. (1) The Governor in Council may, from time to time,
(a) for the purpose of acquiring information, or for the purposes of paragraphs (b) and (c), require that no person shall export or carry coastwise or by inland navigation any of the articles designated in paragraph (b), or import any of the articles designated in paragraph (c), without first having obtained a permit, and prescribe such fees, regulations and conditions as may be deemed proper respecting the granting of such permits;
(b) prohibit, restrict or control the exportation, generally or to any destination, directly or indirectly, or the carrying coastwise or by inland navigation, of arms, ammunition, implements or munitions of war, army, naval or air stores, or any articles deemed capable of being converted thereinto or made useful in the production thereof, or provisions or any sort of victual which may be used as food by man or beast;
(c) prohibit, restrict or control the importation of arms, ammunition, implements or munitions of war, army, naval or air stores, or any articles deemed capable of being converted thereinto or made useful in the production thereof;

(d) provide for the registration or licensing of persons engaged in the business of manufacturing, exporting or importing arms, ammunition or implements of war and prescribe fees, regulations, conditions and exceptions in respect thereof;

(e) provide for the compilation and publication of information and statistics respecting the exportation, importation or manufacture of arms, ammunition or implements of war; and

(f) make regulations or prescribe conditions or exceptions deemed necessary for the effective carrying out of the object and intention of this section of any prohibition, restriction or control of exportations or importations that may be imposed under this section, including regulations, conditions or exceptions respecting re-exportations, transhipments or shipments in transit, whether within Canada or elsewhere.

(2) Any goods imported or exported contrary to the provisions of this section or of any Order of the Governor in Council hereunder or regulation established thereunder shall be seized and forfeited; and any person importing or exporting the same or causing or permitting them to be imported or exported is guilty of an offence and for each such offence is liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month or to both fine and imprisonment; if the value of such goods is two hundred dollars or over, the person so offending is guilty of an indictable offence and is liable on conviction, in addition to any other penalty to which he is subject for such offence, to a penalty not exceeding ten thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year or to both fine and imprisonment. 1937, c. 24, s. 10; 1950, c. 50, s. 10.

280. Any oath or declaration that the Governor in Council deems necessary to protect the revenue against fraud may, in any regulation made by him under this Act, be prescribed, and any person or officer may be authorized to take such oath or declaration.

R.S., 1952, c. 24, s. 17; 1965, c. 57, s. 1.
to administer the same; and by any such regulation, a
declaration may be substituted for an oath in any case in
which an oath is required by this Act. R.S., c. 42, s. 291.

281. (1) The Governor in Council may prescribe the
forms of oaths required under this Act.

(2) The forms of oaths authorized by statute or by the
Governor in Council, at the time of the coming into force
of this Act, shall continue to be the authorized forms until
altered or dispensed with by the Governor in Council. R.S.,
c. 42, s. 292.

282. The Governor in Council may, by regulation from
time to time, appoint the ports and places of entry, ware-
housing and bonding for the purposes of this Act, and
may, in like manner, increase or diminish the number, or
alter the position or limits thereof. R.S., c. 42, s. 293.

283. The Governor in Council shall, from time to time,
establish such regulations, not inconsistent with law, as are
required to secure a just, faithful and impartial appraisal
of all goods imported into Canada, and just and proper
entries of the fair market value thereof, and of the weights,
measures or other quantities thereof, as each case requires;
and such regulations, whether general or special, so made
by the Governor in Council, have the full force and
authority of law. R.S., c. 42, s. 294.

284. The Governor in Council may, from time to time,
make regulations for the ex-warehousing of goods, either
for consumption, removal, exportation or ship's stores, in
any quantity not less than a whole package as originally
warehoused, unless the goods are in bulk, and then in quan-
tities not less than one ton in weight, except when a less
weight is the balance remaining of the original entry there-
of for warehouse. R.S., c. 42, s. 295.

285. The Governor in Council may, with regard to ves-
sels engaged in the coasting trade or inland navigation, by
regulation, dispense with any of the requirements of this
Act as to examination of the master by the collector pre-
viously to departure, and as to clearance, that the Governor
in Council deems it inexpedient to enforce. R.S., c. 42,
s. 296.

286. The Governor in Council may, by regulations from
time to time, require such further information with regard
to the description, quantity, quality and value of goods
exported from Canada, or removed from one port to an-
other in Canada, or in transit through Canada, to be given
to the proper officer, in the report and entry of such goods

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outwards or otherwise, as he deems requisite for statistical or other purposes, whether such goods are exported, or removed or transported by sea, land or inland navigation. R.S., c. 42, s. 297.

287. The Governor in Council may, from time to time, make regulations for declaring what shall be coasting trade or inland navigation respectively, and how the same shall be regulated in any case or class of cases, and may declare any trade or voyage on the seas, rivers, lakes or waters within or adjacent to Canada, whether to or from any place within or without Canada, or whether such seas, rivers, lakes or waters are or are not geographically, or for the purpose of other Acts or laws, inland waters, to be a coasting trade or a coasting voyage within the meaning of this Act and of such regulations, and may also, from time to time, by regulation, dispense, on any condition which he sees fit to impose, with such of the requirements of this Act as he deems it inexpedient to enforce with regard to vessels engaged in any such trade or with respect to any case or class of cases. R.S., c. 42, s. 298.

288. The Governor in Council may by regulation relax or dispense with the provisions of this Act touching oaths, affirmations or declarations required or authorized by this Act, with regard to goods imported by land or inland navigation, or with regard to any other class of cases designated in such regulation. R.S., c. 42, s. 299.

289. The Governor in Council may, if he deems it expedient, make general regulations in any matter in which he may make a special order; and any such general regulation shall apply to each particular case within the intent and meaning thereof, as fully and effectually as if the regulation provided specially for each such particular case, and as if the officers, functionaries and persons had been specially named therein. R.S., c. 42, s. 300.

Powers of the Minister.

290. The Minister may, from time to time, and as occasion requires, make such regulations as to him seem meet, with respect to travellers passing through a portion of Canada, or coming into it with their vessels, vehicles, carriages, horses or other cattle drawing the same, and personal baggage, with the intention of forthwith returning to the United States, or, having gone to the United States from Canada, returning to Canada with such articles, and may direct under what circumstances duty shall or shall not be paid, and on what conditions it shall be remitted or returned. R.S., c. 42, s. 302.
THE NORTH ATLANTIC FISHERIES AWARD

EXTRACT FROM ANSWER OF TRIBUNAL OF ARBITRATION

CONSTITUTED IN ACCORDANCE WITH THE PROVISIONS

OF ARTICLE V OF THE SPECIAL AGREEMENT BETWEEN

HIS MAJESTY AND THE UNITED STATES OF AMERICA,

SIGNED AT WASHINGTON THE 27TH JANUARY, 1909.

___

THE HAGUE SEPTEMBER 7, 1910

THE NORTH ATLANTIC COAST FISHERIES

QUESTION V.

From where must be measured the "three marine miles of any of the coasts, bays, creeks, or harbours" referred to in the said article?

** * * *

For these reasons the tribunal decides and awards:

In case of bays, the three marine miles are to be measured from a straight line drawn across the body of water at the place where it ceases to have the configuration and characteristics of a bay. At all other places the three marine miles are to be measured following the sinuosities of the coast.

But considering the Tribunal cannot overlook that this answer to Question V, although correct in principle, and the only one possible in view of the want of a sufficient basis for a more concrete answer is not entirely satisfactory as to its practical applicability, and that it leaves room for doubts and differences in practice; therefore the Tribunal considers it its duty to render the decision more practicable, and to remove the danger of future differences by adjoining to it a recommendation in virtue of the responsibilities imposed by Article IV of the Special Agreement.

Considering, moreover, that in treaties with France, with the North German Confederation and the German Empire, and likewise in the North Sea Convention, Great Britain has adopted for similar cases the rule that only bays of ten miles width should be considered as those wherein the fishing is reserved to nationals: And that in the course of the negotiations between Great Britain and the United States a similar rule has been on various occasions proposed and adopted by Great Britain in instructions.

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tions to the naval officers stationed on these coasts: And that though these circumstances are not sufficient to constitute this a principle of international law, it seems reasonable to propose this rule with certain exceptions, all the more that this rule, with such exceptions, has already formed the basis of an agreement between the two Powers.

Now, therefore, this Tribunal, in pursuance of the provisions of Article IV, hereby recommends for the consideration and acceptance of the High Contracting Parties the following rules and methods of procedure for determining the limits of the bays hereinbefore enumerated:

1.

In every bay not hereinafter specifically provided for the limits of exclusion shall be drawn three miles seaward from a straight line across the bay in the part nearest the entrance at the first point where the width does not exceed ten miles.

2.

In the following bays, where the configuration of the coast and the local climatic conditions are such that foreign fishermen, when within the geographic headlands, might reasonably and bona fide believe themselves on the high seas, the limits of exclusion shall be drawn in each case between the headlands hereinafter specified as being those at and within which such fishermen might be reasonably expected to recognize the bay under average conditions.

For the Baie des Chaleurs the line from the light at Birch Point on Miscou Island to Maquereau Point Light; for the bay of Miramichi, the line from the light at Point Escuminac to the light on the eastern point of Tabusintac Gully; for Egmont Bay, in Prince Edward Island, the line from the light at Cape Egmont to the light at West Point; and off St. Ann’s Bay, in the province of Nova Scotia, the line from the light at Point Anconi to the nearest point on the opposite shore of the mainland.

For Fortune Bay, in Newfoundland, the line from Connaigre Head to the light on the southeasterly end of Brunet Island, thence to Fortune Head.

For or near the following bays the limits of exclusion shall be three marine miles seaward from the following lines, namely:

For or near Barrington Bay in Nova Scotia, the line from the light on Stoddart Island to the light on the south point of Cape Sable, thence to the light at Baccaro Point;
at Chedabucto and St. Peter's Bays, the line from Cranberry Island light to Green Island light, thence to Point Rouge; for Mira Bay, the line from the light on the east point of Scatari Island to the northeasterly point of Cape Morien; and at Placentia Bay, in Newfoundland, the line from Latine Point, on the eastern mainland shore, to the most southerly point of Red Island, thence by the most southerly point of Marasheen Island to the mainland.

Long Island and Bryer Island on St. Mary's Bay, in Nova Scotia, shall, for the purpose of delimitation, be taken as the coasts of such bays.

It is understood that nothing in these rules refers either to the Bay of Fundy considered as a whole apart from its bays and creeks or as to the innocent passage through the Gut of Canso, which were excluded by the agreement made by exchange of notes between Mr. Bacon and Mr. Bryce, dated February 21st, 1909, and March 4th, 1909; or to Conception Bay, which was provided for by the decision of the Privy Council in the case of the Direct United States Cable Company v. the Anglo-American Telegraph Company, in which decision the United States have acquiesced.

1936, c. 30, Sch.
CHAPTER 59.

An Act to protect the Customs and Fisheries.

SHORT TITLE.

1. This Act may be cited as the Customs and Fisheries Protection Act. R.S., c. 43, s. 1.

LICENCES.

2. The Governor in Council may, from time to time, grant to any foreign ship, vessel or boat, or to any ship, vessel or boat not navigated according to the laws of Great Britain or of Canada, at such rate and for such term not exceeding one year, as he deems expedient, a licence to fish for, take, dry or cure any fish of any kind whatsoever, in British waters, within three marine miles of any of the coasts, bays, creeks or harbours of Canada, not included within the limits specified and described in the first article of the convention between His late Majesty King George the Third and the United States of America, made and signed at London, on the 20th day of October, 1818. R.S., c. 43, s. 2.

3. The Governor in Council may, from time to time, authorize the issue of licences to
   (a) United States fishing vessels, enabling them to enter any port on the Atlantic coast of Canada, and
   (b) any fishing vessels, enabling them to enter any port in the Province of Newfoundland,
   during the periods mentioned in such licences, for the purposes of
      (i) the purchase of bait, ice, seines, lines and all other supplies and outfits, and
      (ii) the transhipment of catch, and the shipping of crews. 1949, c. 6, s. 9.

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4. (1) The fee for licences issued under section 3 shall be one dollar and fifty cents per ton register, and the terms and conditions thereof shall be determined by the Governor in Council.

(2) No licence shall be issued for a longer period than one calendar year, and all licences shall expire on the 31st day of December of the year for which they are issued. R.S., c. 43, s. 3.

BOARDING AND SEARCH.

5. Any commissioned officer of Her Majesty's Navy, serving on board of any vessel of Her Majesty's Navy cruising and being in the waters of Canada for the purpose of affording protection to Her Majesty's subjects engaged in the fisheries, or any commissioned officer of Her Majesty's Navy, fishery officer or stipendiary magistrate, on board of any vessel belonging to or in the service of the Government of Canada and employed in the service of protecting the fisheries, or any officer of Customs of Canada, sheriff, justice of the peace or other person duly commissioned for that purpose, may go on board of any ship, vessel or boat within any harbour in Canada, or hovering in British waters within three marine miles of any of the coasts, bays, creeks, or harbours in Canada, or in or upon the inland waters of Canada, and stay on board so long as she remains within such harbour or distance. R.S., c. 43, s. 5.

6. Any one of the officers or persons hereinbefore mentioned may bring any ship, vessel or boat, being within any harbour in Canada, or hovering in British waters, within three marine miles of any of the coasts, bays, creeks or harbours in Canada, or in or upon the inland waters of Canada, into port, and search her cargo, and may also examine the master or person in command upon oath touching the cargo and voyage. R.S., c. 43, s. 6.

7. (1) Every ship, vessel, or boat, liable to seizure or examination under this or any Act of the Parliament of Canada shall bring to, when required so to do in the Queen's name by any commissioned officer of Her Majesty's Navy, or any officer of Customs or of the fisheries protection service, or person employed as such, or any stipendiary magistrate, on board of any cruiser or vessel belonging to or in the service

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service of the Government of Canada and employed in the service of protecting the Customs or fisheries, or, upon signal made by any such Government vessel or cruiser by hoisting the pennant and ensign approved and appointed for the purpose by order of the Governor in Council.

(2) On any such ship, vessel or boat, failing to bring to when required, being chased by any such Government vessel or cruiser having such pennant and ensign hoisted, the captain, master or other person in charge of such Government vessel or cruiser may, after first causing a gun to be fired as a signal, fire at or into such ship, vessel or boat.

(3) Such captain, master or other person, as well as any person acting in his aid or by his direction, is hereby indemnified and discharged from any indictment, penalty, action, or other proceeding for so doing. R.S., c. 43, s. 7.

8. No person on board of any ship, vessel or boat, so liable to seizure or examination, which is being chased by any Government vessel or other cruiser for having failed to bring to upon being required so to do or upon signal made as in section 7 provided, shall, during such chase, and before such ship, vessel or boat brings to, throw overboard, stave or destroy any part of the cargo of such ship, vessel or boat to prevent seizure. R.S., c. 43, s. 8.

OFFENCES AND PENALTIES.

9. Where the master or person in command of any ship, vessel or boat does not, upon any examination on oath by any officer or person under the authority of this Act touching the cargo and voyage of any such ship, vessel or boat, truly answer all questions put to him in such examination, he shall incur a penalty of four hundred dollars. R.S., c. 43, s. 9.

10. Every fishing ship, vessel or boat that is foreign or not navigated according to the laws of Great Britain or of Canada, which,

(a) not being thereto permitted by any treaty or convention, or by any law of Great Britain, or of Canada for the time being in force, has been found fishing or preparing to fish, or to have been fishing in British waters within three marine miles of any of the coasts, bays, creeks or harbours of Canada, or in or upon the inland waters of Canada,

(b) has entered such waters for any purpose not permitted by treaty or convention, or by any law of Great Britain or of Canada for the time being in force, or

(c) R.S., 1952.
(c) having entered such waters for a purpose permitted by treaty or convention or by any law of Great Britain or of Canada for the time being in force, and not being thereto permitted by such treaty, convention or laws, fishes or prepares to fish, purchases or obtains bait, ice, seines, lines or any other supplies or outfit, or transships any supplies, outfit or catch, or ships or discharges any officer, seaman, fisherman or other part of her crew, or ships or lands any passengers, shall, together with the tackle, rigging, apparel, furniture, stores and cargo thereof, be forfeited. R.S., c. 43, s. 10.

11. (1) Where any ship, vessel, or boat, liable to seizure or examination under this or any Act of the Parliament of Canada does not bring to, when required so to do in the Queen’s name by any commissioned officer of Her Majesty's Navy, or any officer of Customs or of the fisheries protection service, or person employed as such, or any stipendiary magistrate on board of any cruiser or vessel belonging to or in the service of the Government of Canada and employed in the service of protecting the Customs or fisheries, or upon signal made by any such Government vessel or cruiser by hoisting the pennant and ensign approved and appointed for such purpose by order of the Governor in Council, the master or officer in charge of such ship, vessel, or boat, shall incur a penalty of four hundred dollars.

(2) The ship, vessel, or boat may be seized and detained until such penalty is paid. R.S., c. 43, s. 11.

12. If, during chase by such Government vessel or cruiser, or before such ship, vessel, or boat brings to, any person on board of such ship, vessel or boat throws overboard or staves or destroys any part of her cargo to prevent seizure, such ship, vessel, or boat shall be forfeited. R.S., c. 43, s. 12.

13. Every person opposing any officer or person in the execution of his duty under this Act, or aiding or abetting any other person in such opposition, is guilty of an indictable offence, and liable to a fine of eight hundred dollars and to two years’ imprisonment. R.S., c. 43, s. 13.

PROCEDURE.

14. (1) All suits and proceedings for the forfeiture or sale of any ship, vessel or boat, or for the recovery and enforcement of any penalty imposed by reason of

(a) such ship, vessel, or boat not bringing to when required so to do in the Queen’s name, as by this Act provided, or

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(b) the throwing overboard, staving or destroying by
any person on board any such ship, vessel, or boat
during chase by any Government cruiser or vessel, or
before such ship, vessel, or boat brings to, after being
required so to do in the Queen's name, of any part of
her cargo to prevent seizure,
may, in addition to any other remedy provided by law, be
commenced and prosecuted under the procedure provided
by the Customs Act, in so far as that Act is applicable.

(2) The proceeds of such penalties and forfeitures shall
be dealt with in the same manner as the proceeds of penal-
ties and forfeitures under the laws relating to the Customs.
R.S., c. 43, s. 14.

15. All goods, ships, vessels and boats, and the tackle,
rigging, apparel, furniture, stores and cargo liable to seizure
or forfeiture under this Act, may be seized and secured by
any of the officers or persons hereinbefore authorized to go
on board of, search or pursue a ship, vessel or boat. R.S.,
c. 43, s. 15.

16. All goods, ships, vessels and boats, and the tackle,
rigging, apparel, furniture, stores and cargo seized as liable
to forfeiture under this Act, shall be forthwith delivered
in the custody of such fishery officer, or Customs officer,
or other person, as the Minister of Fisheries, from time to
time, directs, or shall be retained by the officer making the
seizure in his own custody, if so directed by the Minister;
and, in either case, shall be secured and kept as other goods,
ships, vessels and boats, and the tackle, rigging, apparel,
furniture, stores and cargo seized are directed by the laws in
force in the province in which the seizure is made, to be
secured and kept. R.S., c. 43, s. 16; 1930, c. 21, s. 5.

17. (1) All goods, vessels and boats, and the tackle,
rigging, apparel, furniture, stores and cargo condemned as
forfeited under this Act, shall, under regulations made from
time to time by the Governor in Council, be sold by public
auction, by direction of the officer who has the custody
thereof, but the Governor in Council may direct that any
goods, vessels or boats and the tackle, rigging, apparel,
furniture, stores and cargo seized and forfeited shall be
destroyed or be reserved for the public service.

(2) The proceeds of every such sale shall be subject to the
control of the Minister of Fisheries, who shall first pay
thereout all necessary costs and expenses of custody and
sale; and the Governor in Council may from time to time
apportion three-fourths or less of the net remainder among
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the officers and crew of any of Her Majesty’s ships or Canadian Government vessels from on board of which the seizure was made as he thinks right, but he shall reserve to the Crown and pay over to the Minister of Finance at least one-fourth of such net remainder to form part of the Consolidated Revenue Fund of Canada. R.S., c. 43, s. 17; 1930, c. 21, s. 5.

18. (1) Every penalty or forfeiture under this Act may be recovered or enforced in the Exchequer Court of Canada on its Admiralty side, or in any superior court in the province within which the cause of prosecution arose.

(2) Except in so far as it may be otherwise provided by any general rules made by the superior court of a province, the practice and procedure in any proceeding in such court to obtain the condemnation of any goods, ships, vessels and boats, and the tackle, rigging, apparel, furniture, stores, cargo or other thing seized under the provisions of this Act, shall be regulated by the practice and procedure for the time being in force in the Exchequer Court of Canada on its Admiralty side. R.S., c. 43, s. 18.

19. A Judge of the Exchequer Court on its Admiralty side or any local judge in Admiralty, or any judge of any superior court in which the cause is pending, may, with the consent of the person who seizes any goods, ship, vessel or boat, and the tackle, rigging, apparel, furniture, stores and cargo forfeited under this Act, order the re-delivery thereof, on security by bond to be given by the party, with two sureties, to Her Majesty; and, if any goods, ship, vessel or boat, or the tackle, rigging, apparel, furniture, stores and cargo so re-delivered are condemned as forfeited, the value thereof shall be paid into court and distributed as hereinbefore directed. R.S., c. 43, s. 19.

20. The Attorney General of Canada may, in Her Majesty’s name, sue for or enforce any penalty or forfeiture incurred under this Act. R.S., c. 43, s. 20.

21. The burden of proving the illegality of any seizure, made for alleged violation of any of the provisions of this Act, or that the officer or person seizing was not by this Act authorized to seize, shall lie upon the owner or claimant. R.S., c. 43, s. 21.

22. No claim to anything seized under this Act and returned into the Exchequer Court on its Admiralty side for adjudication shall be entered in such court, unless the claim is entered under oath, made by the owner, his attorney or agent, R.S., 1952.
agent, setting forth to the best of his knowledge and belief the name of the owner, his residence and occupation, and the description of the property claimed. R.S., c. 43, s. 22.

23. (1) No person shall enter a claim to anything seized under this Act until security is given, in a penal sum not exceeding two hundred and forty dollars, to answer and pay the costs occasioned by such claim.

(2) In default of such security, the things seized shall be declared forfeited, and shall be condemned. R.S., c. 43, s. 23.

24. (1) No writ shall be sued out against any officer or other person authorized to seize under this Act for anything done under this Act, until one month after notice in writing containing a statement of the cause of action, the name and place of abode of the person who is to bring the action, and of his attorney or agent, has been delivered to such officer or person or left at his usual place of abode by the person intending to sue out such writ, his attorney or agent.

(2) No evidence relating to any cause of action except such as is contained in such notice shall be admitted. R.S., c. 43, s. 24.

25. Every officer or person who has made a seizure under this Act may, within one month after notice of action received, tender amends to the person complaining, or to his attorney or agent, and may plead such tender. R.S., c. 43, s. 25.

26. Every such action shall be brought within three months after the cause thereof has arisen. R.S., c. 43, s. 26.

27. (1) Where, on any information or suit brought to trial under this Act on account of any seizure, judgment is given for the claimant, and the court or judge certifies that there was probable cause for seizure, the claimant is not entitled to costs, and the person who made the seizure is not liable to any indictment or suit on account thereof.

(2) Where any suit is brought against any person on account of any seizure under this Act, and judgment is given against him, and the court or judge certifies that there was probable cause for the seizure, the plaintiff, besides the thing seized or its value shall not recover more than four cents damages, and shall not recover any costs, nor, in case of prosecution, shall the defendant be fined more than twenty cents. R.S., c. 43, s. 27.

28. All actions for the recovery or enforcement of penalties or forfeitures imposed by this Act shall be commenced within three years after the offence committed. R.S., c. 43, s. 28.

29. No appeal shall be prosecuted from any decree or sentence of any court in respect of any penalty or forfeiture imposed by this Act unless the inhibition is applied for and decreed within twelve months from the decree or sentence being pronounced. R.S., c. 43, s. 29.

30. In cases of seizure under this Act, the Governor in Council may direct a stay of proceedings, and, in cases of condemnation, may relieve from the penalty, in whole or in part, and on such terms as are deemed right. R.S., c. 43, s. 30.
CHAPTER 60.
An Act respecting the Duties of Customs.

SHORT TITLE.

1. This Act may be cited as the Customs Tariff. R.S., Short title. c. 44, s.1.

INTERPRETATION.

2. (1) In this Act, and in any other Act relating to the Definitions. Customs,

(a) “free” in any one of the tariff columns in Schedule A means that the goods opposite which the word appears, and to which the tariff in the column applies, may be imported and taken out of warehouse for consumption in Canada, without duty;

(b) “gallon” means an Imperial gallon;

(c) “hoop, band and strip” when applied to iron or steel mean flat forms not more than fourteen inches in width and less than 0.1875 inch in thickness;

(d) “in diameter” when applied to pipes and tubes means the actual inside diameter;

(e) “iron” includes “steel”;

(f) “M ft.” represents and has the meaning of the words “one thousand feet board measure”;

(g) “n.o.p.” represents and has the meaning of the words “not otherwise provided for”;

(h) “p.c.” in any one of the tariff columns in Schedule A represents and has the meaning of the words “per cent, ad valorem”;

(i) “plate” when applied to iron or steel means a rectangle, circle or sketch as cut in a plate mill, more than fourteen inches in width and 0.1875 inch or more in thickness, with variations from such thickness not exceeding 0.015 inch;

(j) “proof,” “proof spirit” or “proof spirits” means any spirit having the strength of proof by Sikes’ hydro-meter, that is, spirit that at the temperature of fifty-one degrees Fahrenheit weighs exactly twelve-thirteenths of the weight of an equal measure of distilled water at the same temperature;

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"Rolled iron." (k) "rolled iron" or "rolled steel" means iron or steel hot rolled only;

"Rubber." (l) "rubber" includes synthetic rubber, which may be defined by regulations prescribed by the Minister;

"Sheet." (m) "sheet" when applied to iron or steel means a rectangle more than fourteen inches in width and less than a plate in thickness; and

"Ton." (n) "ton" means two thousand pounds avoirdupois.

Interpretation of other expressions.

The expressions mentioned in section 2 of the Customs Act, whenever they occur herein or in any Act relating to the Customs, have the meaning assigned to them respectively by the said section 2, and any power conferred upon the Governor in Council by the Customs Act to transfer dutiable goods to the list of goods that may be imported free of duty or to reduce the rates of duty on dutiable goods is not hereby abrogated or impaired. 1931, c. 30, s. 1; 1934, c. 32, s. 1; 1944-45, c. 36, s. 1.

3. (1) Subject to the provisions of this Act and of the Customs Act, there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule A, when such goods are imported into Canada or taken out of warehouse for consumption therein, the several rates of duties of Customs, if any, set opposite to each item respectively or charged on goods as not enumerated, in the column of the tariff applicable to the goods, subject to the conditions specified in this section.

British Preferential Tariff.

(2) The rates of Customs duties, if any, set forth in column (1), "British Preferential Tariff", apply to goods the growth, produce or manufacture of the following British countries when conveyed without transhipment from a port of any British country enjoying the benefits of the British Preferential Tariff into a sea, lake or river port of Canada:

- United Kingdom of Great Britain and Northern Ireland
- Union of South Africa
- Australia
- New Zealand
- India
- Pakistan
- Ceylon
- Eire
- British West Indies, including:
  - Bahamas
  - Jamaica
  - Barbados
  - Trinidad and Tobago

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Antigua
St. Christopher-Nevis
Dominica
Montserrat
Virgin Islands
Grenada
St. Vincent
St. Lucia
Turks and Caicos Islands
Ascension
Bermuda
British Guiana
British Honduras
British North Borneo
Brunei
Basutoland
Bechuanaland Protectorate
British Solomon Islands Protectorate
Cyprus
Channel Islands
Cayman Islands
Cameroons, British Sphere of the
Cook Islands
Fiji
Falkland Islands
Gold Coast
Gambia
Gilbert and Ellice Islands
Isle of Man
Kenya Colony and Protectorate
Malay States, Federated
Malay States, Unfederated—
  Johore
  Kedah
  Kelantan
  Perlis
  Trengganu
Malta
Mauritius and Dependencies thereof
Northern Rhodesia
Nyasaland Protectorate
Nigeria Colony and Protectorate
New Guinea
Norfolk Island
Nauru, Mandated Territory of
Papua
St. Helena
Southern Rhodesia
Sierra Leone

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Straits

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Straits Settlements
Seychelles
Sarawak
Somaliland Protectorate
Swaziland
Tanganyika Territory
Togoland, British Sphere of
Tonga or Friendly Islands
Uganda Protectorate
Western Samoa
Zanzibar

any other British Colony or Protectorate or Territory under British Trusteeship, admitted to the benefits of the British Preferential Tariff in Canada, in the manner hereinafter provided;

goods entitled to the benefits of the British Preferential Tariff shall be accorded such benefits when such goods are shipped on a bill of lading consigned to a consignee in a specified port in Canada when such goods are transferred at a port in a British possession, and conveyed without further transhipment into a sea, lake or river port of Canada.

(3) The rates of Customs duties, if any, set forth in column (2), “Most-Favoured-Nation Tariff”, apply to goods the growth, produce or manufacture of any British or foreign country to which the benefits of such Most-Favoured-Nation Tariff have been extended in the manner hereinafter provided or to goods the growth, produce or manufacture of any foreign country to which the benefits of the Intermediate Tariff applied on May 1, 1948, when imported into Canada direct from a country entitled to the benefits of the Most-Favoured-Nation Tariff.

(4) The rates of Customs duties, if any, set forth in column (3), “General Tariff”, apply to all goods not entitled to admission under the Most-Favoured-Nation Tariff or under the British Preferential Tariff, or to goods entitled to rates of Customs duties more favourable than those of the British Preferential Tariff.

(5) Proof of origin, as prescribed by the Minister, shall be furnished with the bill of entry at the Customs house for goods admitted to entry under any of the tariffs in Schedule A; and the decision of the Minister is final as to the tariff or surtax applicable in any case to imported goods by reason of their origin.

(6) Goods for which entry is claimed under the Most-Favoured-Nation Tariff must be bona fide the growth, produce or manufacture of a country that has been admitted to the benefits of the Most-Favoured-Nation Tariff and a substantial

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substantial portion of the value of each manufactured article must have been produced by the industry of such country.

(7) Every manufactured article to be admitted under the British Preferential Tariff must be *bona fide* the manufacture of a British country entitled to the benefits of the British Preferential Tariff, and a substantial portion of the value of the manufactured article must have been produced by industry in one or more of such countries.

(8) The Governor in Council may make such regulations as are deemed necessary for carrying out the provisions of the several tariffs mentioned in this section. 1931, c. 30, s. 1; 1948, c. 42, s. 1.

4. (1) The Governor in Council may, by Order, from time to time,

(a) extend the benefit of the British Preferential Tariff, in whole or in part, to any British Colony or any Protectorate or Territory under British Trusteeship not named in subsection (2) of section 3, and from and after the date specified in such Order the British Preferential Tariff applies to goods the growth, produce or manufacture of such Colony, Protectorate or Territory, subject to the provisions of this Act;

(b) withdraw the benefit of the British Preferential Tariff, in whole or in part, from any British country or Colony or any Protectorate or Territory under British Trusteeship, that has received the said benefit, and from and after the date specified in such Order the Most-Favoured-Nation Tariff or the General Tariff, as mentioned in the said Order, applies to goods the growth, produce or manufacture of any such British country, subject to the provisions of this Act;

(c) extend to any British country the benefit of rates of Customs duties more favourable than those of the British Preferential Tariff, and from and after the date specified in such Order the rates of duties so ordered apply to goods the growth, produce or manufacture of such British country, subject to the provisions of this Act;

(d) withdraw from any British country to which they have been extended rates of Customs duties more favourable than those of the British Preferential Tariff, and from and after the date specified in such Order the British Preferential Tariff, the Most-Favoured-Nation Tariff or the General Tariff, as directed in the said Order, applies to goods the growth, produce or manufacture of such British country, subject to the provisions of this Act;
Extension of Most-Favoured-Nation Tariff.

(e) extend the benefit of the Most-Favoured-Nation Tariff, in whole or in part, to any British or foreign country, goods the growth, produce or manufacture of which have previously been subject to the rates of Customs duties set forth in the General Tariff, and from and after the date specified in such Order the rates of duty set forth in the Most-Favoured-Nation Tariff, so far as they are mentioned in the said Order, apply to goods the growth, produce or manufacture of such British or foreign country, when imported into Canada direct from a country entitled to the benefits of the Most-Favoured-Nation Tariff, subject to the provisions of this Act;

Withdrawal thereof.

(f) withdraw the benefit of the Most-Favoured-Nation Tariff, in whole or in part, from any country to which it has been extended, and from and after the date specified in such Order the rates of Customs duties set forth in the General Tariff apply to goods the growth, produce or manufacture of such country, subject to the provisions of this Act.

Publication in Canada Gazette.

(2) Every Order passed under the authority of this section shall be published in the Canada Gazette.

Netherlands.

(3) For the purposes of this Act, the Netherlands Indies, Surinam and Curacao shall be regarded as comprising one country with the Netherlands. 1935, c. 28, s. 2; 1948, c. 42, s. 2.

Discount on importations under British Preference into Canadian ports.

5. (1) The importer of goods entitled to the benefits of the British Preferential Tariff is entitled to a discount of ten per cent on the amount of duty computed under such Tariff, when such goods are conveyed without transhipment from a port of a country enjoying the benefits of the British Preferential Tariff into a sea, lake or river port of Canada.

(2) Goods entitled to the benefits of the British Preferential Tariff are entitled to the discount authorized by this section, when shipped on a through bill of lading consigned to a consignee in a specified port in Canada, when such goods are transferred at a port in a British possession and conveyed without further transhipment into a sea, lake or river port of Canada.

(3) The discount mentioned in this section does not apply to duties on any of the following articles, namely, wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; sugar, tobacco, cigars and cigarettes.

Exception as to liquors, etc.

(4) The said discount does not apply in the case in which the duty does not exceed fifteen per cent ad valorem, or, in the case of a specific duty or a specific and ad valorem duty combined.

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combined in which the computed rate does not exceed fifteen per cent ad valorem, or where the rate of Customs duty under the British Preferential Tariff is the same as the rate of Customs duty under the Most-Favoured-Nation Tariff, or to goods admitted into Canada that have the benefit of reductions provided for in the Canada-West Indies Trade Agreement, 1926.

(5) In computing the ad valorem rate of duty on tea purchased in bond in the United Kingdom, the value for duty shall not include the amount of the Customs duty payable on tea for consumption in the United Kingdom. 1931, c. 30, s. 1; 1934, c. 32, s. 2; 1950, c. 14, s. 1.

6. (1) In the case of goods exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value or the value for duty of the goods as determined under the provisions of the Customs Act, there shall, in addition to the duties otherwise established, be levied, collected and paid on such goods, on their importation into Canada, a special or dumping duty, equal to the difference between the said selling price of the goods for export and the said value for duty thereof; and such special or dumping duty shall be levied, collected and paid on such goods although not otherwise dutiable.

(2) The special duty imposed by subsection (1) shall in no case exceed fifty per cent ad valorem and the following goods are exempt from such duty:

(a) goods of a class subject to duty under the Excise Act; and

(b) goods or classes of goods declared exempt by any order or regulation made by the Governor in Council.

(3) Duties and taxes imposed in the country of export shall be disregarded in estimating the value for the purpose of the said duty.

(4) In this section “export price” or “selling price” means the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported direct to Canada.

(5) If at any time it appears to the satisfaction of the Minister that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Minister may in any case or class of cases authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

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(6) If at any time it appears to the satisfaction of the Minister that any person owning or controlling or interested in a business in Canada and also in any other country, or any person carrying on a business in any other country and owning or controlling or interested in a business operating in Canada, and by reason thereof is enabled to import goods for further manufacture or assembling or for resale, and while complying with the legal requirements on importation disposes of such imported goods, whether in the form as imported or as further processed, assembled or manufactured, at prices below the duty paid value thereof as entered at Customs plus or including all charges upon the goods after shipment from the place whence exported direct to Canada, including sales, distribution and advertising costs, and plus, if any, the cost of processing, assembling or further manufacturing in Canada, the Minister may declare that goods of such class or kind were and are on importation subject to an additional special or dumping duty not exceeding fifty per cent and authorize such action as is deemed necessary for the collection thereof.

(7) If the full amount of any special duty of Customs as herein provided has not been paid on goods imported, the Customs entry thereof shall be amended and the deficiency paid upon the demand of the Collector.

(8) The Minister may make such regulations as are deemed necessary for carrying out the provisions of this section and for its enforcement.

(9) For the purposes of this section, goods may be deemed to be of a class or kind not made or produced in Canada where similar goods of Canadian production are not offered for sale to the ordinary agencies of wholesale or retail distribution or are not offered to all purchasers on equal terms under like conditions, having regard to the custom and usage of trade.

(10) For the purpose of this Act goods shall not be deemed to be of a class or kind made or produced in Canada unless so made or produced in substantial quantities; and the Governor in Council may provide that such quantities, to be substantial, shall be sufficient to supply a certain percentage of the normal Canadian consumption and may fix such percentages. 1948, c. 42, s. 3.

7. (1) Goods imported into Canada the product or manufacture of any foreign country that treats imports from Canada less favourably than those from other countries, may be made subject by order of the Governor in Council in the case of goods already dutiable to a surtax over and above the duties specified in Schedule A, and in the case of goods made in Canada.

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of goods not dutiable to a rate of duty, not exceeding, in either case, thirty-three and one-third per cent \textit{ad valorem}.

(2) Goods the product or manufacture of any foreign country imported into Canada in vessels admitted to registration under the laws of such foreign country may, if such foreign country imposes higher duties of Customs upon goods imported into such country in vessels registered in Canada than upon the like goods when imported in vessels of such country, be made subject by order of the Governor in Council in the case of goods already dutiable to a surtax over and above the duties specified in Schedule A, and in the case of goods not dutiable to a rate of duty, not exceeding, in either case, thirty-three and one-third per cent \textit{ad valorem}.

(3) Within the limitations in this section hereinbefore prescribed any such goods may by such Order in Council be made subject to a surtax or rate, as the case may be, differing from the surtax or rate to which another class of goods may be thereby, or by any other such order, made subject.

(4) The Governor in Council may make regulations for carrying out the purposes of this section and may by Order in Council suspend the surtax or rate in whole or in part from application to the goods of such foreign country or any class of such goods.

(5) The decision of the Governor in Council is final on any question that may arise regarding the application of the surtax or rate imposed pursuant to this section. 1931, c. 30, s. 1.

8. (1) Fish caught by fishermen in vessels registered in Canada or owned by any person domiciled in Canada, and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty.

(2) The Minister may make such regulations, if any, as are deemed necessary for carrying out the provisions of this section. 1931, c. 30, s. 1.

9. Notwithstanding anything in this Act, goods other than tobacco, cigars, cigarettes, spirituous or alcoholic liquors and articles specified in Schedule A of \textit{The West Indies Trade Agreement Act}, Chapter 16 of the Statutes of Canada, 1926, the produce or manufacture of British Honduras, Bermuda, the Bahamas, Jamaica, Turks and Caicos Islands, the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat and the Virgin Islands), the Windward Islands (Grenada, St. Vincent and St. Lucia), Barbados, Trinidad and Tobago, and British Guiana, when imported 2193

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imported direct therefrom, are not subject at any time to more than fifty per cent of the duties imposed on similar goods as set forth in the General Tariff under regulations by the Minister. 1931, c. 30, s. 1.

10. The Governor in Council may by Order in Council make such reductions of duties on goods imported into Canada from any other country or countries as may be deemed reasonable by way of compensation for concessions granted by any such country or countries. 1935, c. 28, s. 3.

11. (1) On the materials set forth in Schedule B, when used for consumption in Canada for the purpose specified in that Schedule, there may be paid, out of the Consolidated Revenue Fund, the several rates of drawback of Customs duties set opposite to each item respectively in that Schedule, under regulations by the Governor in Council.

(2) If pig iron imported into Canada mixed with pig iron made in Canada has entered into the manufacture of mowing machines, reapers, harvesters, binders and attachments for binders, the drawback payable in pursuance of this section, under regulations by the Governor in Council, may be computed on the total quantity of pig iron, including pig iron made as aforesaid entering into such goods; but the total drawback payable shall not exceed ninety-nine per cent of the duty paid on all the pig iron imported and used by the manufacturer of such goods in manufacturing such goods and other goods. 1931, c. 30, s. 1.

12. The importation into Canada of any goods enumerated, described or referred to in Schedule C is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars. 1931, c. 30, s. 1.

13. (1) The ad valorem rate of duty set out in Tariff Item 84, 85, 87, 92, 94 and 95 in Schedule A applies to goods specified in the Item except to goods imported through ports specified in an order of the Minister, made under subsection (2), during a period in which the Minister has, by such an order, applied to goods imported through those ports the rate of specific duty set forth in the Item in place of the ad valorem rate of duty; but where, before the coming into operation of such an order, a person purchased goods for importation through a port specified in the order in the expectation in good faith that the ad valorem rate of duty would apply to the goods and at the time of the coming

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coming into operation of the order the goods were in transit to the purchaser in Canada, the *ad valorem* rate of duty applies to the goods notwithstanding the order.

(2) The Minister may order that the rate of specific duty set out in a Tariff Item mentioned in subsection (1) shall apply to goods specified in the Item imported through ports in a region or part of Canada described in the order in the place of the rate of *ad valorem* duty set out in the Item for such period during each fiscal year as may be fixed by the Minister not exceeding for each region or part of Canada the number of weeks mentioned in the Item; but in the case of sub-item (b), (d), (e), (f), (g), and (i) of Tariff Item 87 the Minister may order that the rate of specific duty shall so apply during two separate periods in a fiscal year to goods imported through ports in any region or part of Canada but the number of weeks in the two periods shall not exceed the number specified in that sub-item. 1950, c. 14, s. 2.

14. (1) Whenever the Governor in Council deems it to be in the public interest to inquire into any conspiracy, combination, agreement or arrangement alleged to exist among manufacturers or dealers in any article of commerce to unduly promote the advantage of the manufacturers or dealers in such article at the expense of the consumers, the Governor in Council may commission or empower any judge of the Supreme Court, or of the Exchequer Court of Canada, or of any superior court or county court in Canada, to hold an inquiry in a summary way and report to the Governor in Council whether such conspiracy, combination, agreement or arrangement exists.

(2) The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purpose of such inquiry.

(3) If the judge reports that such conspiracy, combination, agreement or arrangement exists in respect of such article, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of Customs imposed on a like article. 1931, c. 30, s. 1.

15. (1) The Governor in Council may from time to time, as he deems it expedient, order that goods of any description or class specified in such order, imported into Canada, shall be marked, stamped, branded or labelled in legible English or French words, in a conspicuous place that shall not be less than 2195

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not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin; and said marking, stamping, branding or labelling shall be as nearly indelible and permanent as the nature of the goods will permit.

(2) All such goods imported into Canada after the date of the coming into force of any such order of the Governor in Council that do not comply with the requirements of such order shall not be released from Customs possession until they have been so marked, stamped, branded or labelled under Customs supervision at the expense of the importer.

(3) Any person who violates any of the provisions so established relating to the marking, stamping, branding or labelling of any such imported goods, or defaces, destroys, removes, alters or obliterates any such marks, stamps, brands or labels, with intent to conceal the information given by or contained in such marks, stamps, brands or labels, is liable on summary conviction to a penalty not exceeding one thousand dollars, or to imprisonment not exceeding one year, or to both fine and imprisonment.

(4) The Minister may make such regulations as are deemed necessary for carrying out the provisions of this section and for the enforcement thereof. 1931, c. 30, s. 1; 1950, c. 14, s. 3.

16. (1) In the event of producers of goods taking advantage of any duty imposed under this Act to increase the price of such goods to the consumer, or using any such duty to maintain prices at levels deemed by the Governor in Council to be higher than should prevail, having regard to general economic conditions in the country, the Governor in Council may reduce or remove such duty.

(2) In the event of any one such producer violating the provisions of this section, the Governor in Council may impose upon all the products of such producer, or any of them, an excise duty equivalent to the amount of Customs duty that would be paid by such goods if the same were imported into Canada under the provisions of the General Tariff, and the same is collectible as a tax, and the provisions of the Income War Tax Act as to the collection of taxes are applicable hereto.

(3) This section does not apply to agricultural products. 1931, c. 30, s. 1.
# SCHEDULE “A”

## GOODS SUBJECT TO DUTY AND FREE GOODS

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## GROUP 1.

**Animals, Agricultural Products, Fish and Provisions.**

1. Horses, cattle, sheep, goats, asses, swine and dogs, for the improvement of stock, under regulations prescribed by the Governor in Council.

2. Domestic fowls, pure-bred, for the improvement of stock, homing or messenger pigeons, and pheasants.

2a. Rabbits, pure-bred, for the improvement of stock, under regulations prescribed by the Minister.


4. Horses, n.o.p.:
   - (a) Cattle, per head.
   - (b) Sheep, lambs and goats, per head.
   - (c) Silver or black foxes, n.o.p.
   - (d) N.o.p.

5. Animals, living, n.o.p.:
   - (a) Cattle, per pound.
   - (b) Sheep, lambs and goats, per pound.
   - (c) Silver or black foxes, n.o.p.
   - (d) N.o.p.

6. Live hogs, per pound.

7. Meats, fresh, n.o.p.:
   - (a) Beef and veal, per pound.
   - (b) Edible offal of beef and veal, per pound.
   - (c) Lamb and mutton, per pound.
   - (d) Pork, n.o.p., per pound.
   - (e) N.o.p., per pound.

8. Canned beef.

8a. Canned pork.

8b. Canned hams.

8c. Œufs de foie gras, foie gras, preserved, in tins or otherwise; lard pâté.

8d. Animal liver paste.

8e. Canned meats, n.o.p.

8f. Canned poultry or game, n.o.p.

8g. Extracts of meat and fluid beef, not medicated.


9a. Quails, partridges, and squabs, dead or alive, n.o.p.

9b. Rabbits, frozen, when imported exclusively for fox-feeding purposes.

9c. Horse meat, tripe and other animal offal, ground or unground, unfit for human consumption; feeds consisting wholly or in part of cereals but not including baked biscuits; all the foregoing when for use exclusively in the feeding of fur-bearing animals or in the manufacture of feeds for such purposes.

9d. Baby chicks, n.o.p., each.

10. Meats, prepared or preserved, other than canned:
    - (a) Bacon, hams, shoulders and other pork, n.o.p., per pound.
    - (b) N.o.p.

11. Rennet, raw and prepared.

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## Tariff Item

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Sausage skins or casings, not cleaned</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>12a</td>
<td>Sausage skins or casings, cleaned</td>
<td>Free</td>
<td>15 p.c.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>13</td>
<td>Lard and animal stearine of all kinds, n.o.p. per pound</td>
<td>1½ cts.</td>
<td>1½ cts.</td>
<td>2 cts.</td>
</tr>
<tr>
<td>13a</td>
<td>Lard compound and similar substances:</td>
<td>1½ cts.</td>
<td>1½ cts.</td>
<td>2 cts.</td>
</tr>
<tr>
<td>14</td>
<td>Tallow</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>15</td>
<td>(i) Beeswax, unrefined</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>15a</td>
<td>(ii) Beeswax, refined but not bleached</td>
<td>Free</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>16</td>
<td>Eggs in the shell</td>
<td>2 cts.</td>
<td>3½ cts.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>16a</td>
<td>Eggs, whole, egg yolk or egg albumen, frozen or otherwise prepared, n.o.p., whether or not sugar or other material be added</td>
<td>5 cts.</td>
<td>10 cts.</td>
<td>11 cts.</td>
</tr>
<tr>
<td>16b</td>
<td>Eggs, egg yolk or egg albumen, dried, evaporated, desiccated, or powdered, whether or not sugar or other material be added</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>17</td>
<td>Cheese</td>
<td>3 cts.</td>
<td>3½ cts.</td>
<td>7 cts.</td>
</tr>
<tr>
<td>18</td>
<td>Butter</td>
<td>8 cts.</td>
<td>15 cts.</td>
<td>14 cts.</td>
</tr>
<tr>
<td>18a</td>
<td>Peanut butter and, per pound</td>
<td>4 cts.</td>
<td>6 cts.</td>
<td>7 cts.</td>
</tr>
<tr>
<td>19</td>
<td>Cocoa shells and nibs</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>20</td>
<td>Cocoa paste or &quot;liquor&quot; and chocolate paste or &quot;liquor&quot;, not sweetened, in blocks or cakes</td>
<td>3 cts.</td>
<td>4½ cts.</td>
<td>5½ cts.</td>
</tr>
<tr>
<td>20a</td>
<td>Butter produced from the cocoa bean</td>
<td>Free</td>
<td>3 cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>20b</td>
<td>Illipe butter</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>20c</td>
<td>Shea butter</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>21</td>
<td>Cocoa paste or &quot;liquor&quot; and chocolate paste or &quot;liquor&quot;, sweetened, in blocks or cakes, not less than two pounds in weight per pound</td>
<td>4 cts.</td>
<td>4½ cts.</td>
<td>5½ cts.</td>
</tr>
<tr>
<td>22</td>
<td>Preparations of cocoa or chocolate in powder form</td>
<td>22½ p.c.</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>23</td>
<td>Preparations of cocoa or chocolate, n.o.p., and confectionery, coated with or containing chocolate, the weight of the wrappings and cartons to be included in the weight for duty</td>
<td>10 p.c.</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>24</td>
<td>Chicory, raw or green</td>
<td>2½ cts.</td>
<td>2½ cts.</td>
<td>3½ cts.</td>
</tr>
<tr>
<td>25</td>
<td>Chicory, kiln dried, roasted or ground, per pound</td>
<td>3 cts.</td>
<td>5 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>25a</td>
<td>Coffee, extract of, n.o.p., and substitutes thereof of all kinds</td>
<td>5 cts.</td>
<td>7 cts.</td>
<td>7 cts.</td>
</tr>
<tr>
<td>26</td>
<td>Coffee, roasted or ground</td>
<td>3 cts.</td>
<td>5 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>26a</td>
<td>Imitations of and substitutes for roasted or ground coffee, including acorn nuts</td>
<td>3 cts.</td>
<td>5 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>28a</td>
<td>Tea</td>
<td>Free</td>
<td>2 cts.</td>
<td>8 cts.</td>
</tr>
<tr>
<td>28b</td>
<td>When in packages weighing five pounds, each, or less, the weight of such packages to be included in the weight for duty</td>
<td>Free</td>
<td>5 p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>30</td>
<td>Pepper, unground</td>
<td>Free</td>
<td>5 p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>30a</td>
<td>Cloves, unground</td>
<td>Free</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>30b</td>
<td>Cinnamon, unground</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>30c</td>
<td>Ginger, unground</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>30e</td>
<td>Chili pepper, unground</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>31</td>
<td>Chili pepper, ground</td>
<td>5 p.c.</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>31a</td>
<td>Ginger and spices, ground, n.o.p.</td>
<td>3 cts.</td>
<td>3 cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>32</td>
<td>Nutmegs and mace, whole or unground</td>
<td>Free</td>
<td>1½ p.c.</td>
<td>20 p.c.</td>
</tr>
</tbody>
</table>

R.S., 1952.
<table>
<thead>
<tr>
<th>Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>Nutmegs and mace, ground</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>34</td>
<td>Mustard, ground</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>35</td>
<td>Hops</td>
<td>6 cts.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>36</td>
<td>Compressed yeast, in packages weighing less than fifty pounds</td>
<td>Free</td>
<td>2½ cts.</td>
</tr>
<tr>
<td>37</td>
<td>Yeast cakes, the weight of the package to be included in the weight for duty</td>
<td>Free</td>
<td>5 cts.</td>
</tr>
<tr>
<td>38</td>
<td>(i) Potatoes, starch and potato flour, per pound</td>
<td>Free</td>
<td>5 cts.</td>
</tr>
<tr>
<td></td>
<td>When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.</td>
<td>1 ct.</td>
<td>2 cts.</td>
</tr>
<tr>
<td>39</td>
<td>(ii) Starch, and all preparations having the quality of starch, n.o.p., per pound</td>
<td>1 ct.</td>
<td>1½ ct.</td>
</tr>
<tr>
<td>39a</td>
<td>Starch or flour of sago, cassava, or rice</td>
<td>1 ct.</td>
<td>1½ ct.</td>
</tr>
<tr>
<td>39b</td>
<td>Rice meal, rice feed, rice polish, rice bran, rice shorts</td>
<td>1 ct.</td>
<td>1½ ct.</td>
</tr>
<tr>
<td>39c</td>
<td>Dextrin, and combinations or preparations of starch and dextrin without admixture of foreign material, n.o.p., per pound</td>
<td>1 ct.</td>
<td>1½ ct.</td>
</tr>
<tr>
<td>39d</td>
<td>Combinations or preparations of starch and dextrin with admixture of foreign material, n.o.p., which, when mixed with cold water, do not form an adhesive paste</td>
<td>1 ct.</td>
<td>2 cts.</td>
</tr>
<tr>
<td>39e</td>
<td>Rosin sizing</td>
<td>5 p.c.</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>40</td>
<td>Arrowroot</td>
<td>Free</td>
<td>1½ ct.</td>
</tr>
<tr>
<td>41</td>
<td>Salt, n.o.p., in bags, barrels and other coverings</td>
<td>Free</td>
<td>3½ ct.</td>
</tr>
<tr>
<td>42</td>
<td>Salt, in bulk, n.o.p., per one hundred pounds</td>
<td>Free</td>
<td>4 cts.</td>
</tr>
<tr>
<td>42a</td>
<td>Table salt made by an admixture of other ingredients, when containing not less than ninety per cent of pure salt</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>43</td>
<td>Condensed milk, the weight of the package to be included in the weight for duty, per pound</td>
<td>2½ cts.</td>
<td>3½ cts.</td>
</tr>
<tr>
<td>43a</td>
<td>Powdered milk, the weight of the package to be included in the weight for duty, per pound</td>
<td>2½ cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>44</td>
<td>Condensed coffee with milk</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>45</td>
<td>Milk foods, n.o.p.</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>45a</td>
<td>Prepared cereal foods, in packages not exceeding twenty-five pounds weight each</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>46</td>
<td>Prepared cereal foods, n.o.p.</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>46a</td>
<td>Dubitable breadstuffs, grain, flour and meal of all kinds, when damaged by water in transit or prior to importation into Canada</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>47a</td>
<td>Soya beans, n.o.p.</td>
<td>Free</td>
<td>2 cts.</td>
</tr>
<tr>
<td>47b</td>
<td>Lima and Madagascar beans, dried per pound</td>
<td>Free</td>
<td>2 cts.</td>
</tr>
<tr>
<td>47c</td>
<td>Red kidney beans, dried</td>
<td>Free</td>
<td>1 ct.</td>
</tr>
<tr>
<td>47d</td>
<td>Calabar beans, n.o.p.</td>
<td>Free</td>
<td>2 cts.</td>
</tr>
<tr>
<td>49</td>
<td>Buckwheat</td>
<td>Free</td>
<td>12½ cts.</td>
</tr>
<tr>
<td>50</td>
<td>Buckwheat meal or flour, per one hundred pounds</td>
<td>Free</td>
<td>45 cts.</td>
</tr>
<tr>
<td>51</td>
<td>Pot, pearl, rolled, roasted or ground barley</td>
<td>Free</td>
<td>50 cts.</td>
</tr>
<tr>
<td>53</td>
<td>Cornmeal</td>
<td>Free</td>
<td>60 cts.</td>
</tr>
</tbody>
</table>

<p>| 139½ | 2199 | R.S., 1952. |</p>
<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>54 Hominy grits, corn grits, hominy feeds, and brewers' corn grits</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>55 Indian corn</td>
<td>Free</td>
<td>10 cts.</td>
<td>20 cts.</td>
</tr>
<tr>
<td>56 Oats</td>
<td>Free</td>
<td>9 cts.</td>
<td>16 cts.</td>
</tr>
<tr>
<td>57 Oatmeal and rolled oats</td>
<td>Free</td>
<td>50 cts.</td>
<td>80 cts.</td>
</tr>
<tr>
<td>58 Rye flour per bushel</td>
<td>Free</td>
<td>5 cts.</td>
<td>16 cts.</td>
</tr>
<tr>
<td>59 Rye flour per barrel</td>
<td>Free</td>
<td>45 cts.</td>
<td>50 cts.</td>
</tr>
<tr>
<td>60 Wheat flour per bushel</td>
<td>Free</td>
<td>12 cts.</td>
<td>30 cts.</td>
</tr>
<tr>
<td>61 Wheat flour and semolina per barrel</td>
<td>Free</td>
<td>50 cts.</td>
<td>$1.35</td>
</tr>
<tr>
<td>62 Rice, uncleaned, unhulled or paddy</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>63 Rice, cleaned</td>
<td>Free</td>
<td>9 cts.</td>
<td>16 cts.</td>
</tr>
<tr>
<td>64 Sago and tapioca</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>25½ p.c.</td>
</tr>
<tr>
<td>65 Biscuits, not sweetened</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>66 Biscuits, sweetened</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>67 Macaroni and vermicelli, containing no egg or other added ingredients</td>
<td>Free</td>
<td>20 p.c.</td>
<td>30 cts.</td>
</tr>
<tr>
<td>68 Linseed oil cake and linseed oil cake meal</td>
<td>Free</td>
<td>$1.25</td>
<td>$1.50</td>
</tr>
<tr>
<td>69 Straw</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>69a Flax seed</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>70 Hemp seed for agricultural purposes</td>
<td>Free</td>
<td>7½ cts.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>71a Timothy seed</td>
<td>Free</td>
<td>2 cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>71b Clover seed, including alfalfa seed.</td>
<td>Free</td>
<td>3 cts.</td>
<td>4 cts.</td>
</tr>
<tr>
<td>71c Tree seeds for reforestation purposes only</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>71d Seed potatoes, imported for use exclusively for propagation purposes, under regulations by the Minister</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>72 Field and garden seeds not specified as free, valued at not less than five dollars per pound, n.o.p., in packages weighing not less than one ounce each</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>72a Aromatic seeds which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, viz.:—Anise, anise star, caraway, cardamom, coriander, cumin, fennel and fennel Greek</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>72b Seed peas and seed beans, from the United Kingdom</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>72c Seed of the sugar beet, for agricultural purposes</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>72d Millet and rape seed</td>
<td>Free</td>
<td>5 p.c.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>72e Bent grass seed, not to include red-top grass seed</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
</tbody>
</table>

R.S., 1952.
### Customs Tariff
#### Chap. 60.

### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
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<tbody>
<tr>
<td>73</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>73a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>73b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>74</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>75</td>
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<td></td>
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<tr>
<td>76</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76d</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76e</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76f</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76g</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>77</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>77a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>77b</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>77c</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>77e</td>
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<td>78</td>
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<td></td>
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<td>79</td>
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<tr>
<td>79a</td>
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<td></td>
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<td>79b</td>
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<td>79c</td>
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<td>79d</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>79e</td>
<td></td>
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**GOODS**

R.S., 1952.
### Goods Subject to Duty and Free Goods—Continued

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<tr>
<th>Tariff Item</th>
<th>Goods</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>80 Trees, n.o.p., and teasels</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td></td>
</tr>
<tr>
<td>81 Trees, n.o.p., via:</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td></td>
</tr>
<tr>
<td>(a) Apple—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>September 15 to October 5, inclusive, each</td>
<td>Free</td>
<td>3 cts.</td>
<td>3 cts.</td>
<td></td>
</tr>
<tr>
<td>October 6 to September 14, inclusive, each</td>
<td>Free</td>
<td>6 cts.</td>
<td>7½ cts.</td>
<td></td>
</tr>
<tr>
<td>(b) Plum and cherry—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>September 15 to October 5, inclusive, each</td>
<td>Free</td>
<td>3 cts.</td>
<td>3 cts.</td>
<td></td>
</tr>
<tr>
<td>October 6 to September 14, inclusive, each</td>
<td>Free</td>
<td>8 cts.</td>
<td>9 cts.</td>
<td></td>
</tr>
<tr>
<td>(c) Pear, apricot and quince—</td>
<td>Free</td>
<td>3 cts.</td>
<td>6 cts.</td>
<td></td>
</tr>
<tr>
<td>(d) Peach, including June buds—</td>
<td>Free</td>
<td>8 cts.</td>
<td>9 cts.</td>
<td></td>
</tr>
<tr>
<td>82a Grape vines, gooseberry and currant bushes or roots—</td>
<td>Free</td>
<td>2 cts.</td>
<td>2½ cts.</td>
<td></td>
</tr>
<tr>
<td>82b Raspberry, loganberry and blackberry bushes or roots—</td>
<td>Free</td>
<td>1 ct. or 30 p.c.</td>
<td>1 ct. or 30 p.c.</td>
<td></td>
</tr>
<tr>
<td>82c Rhubarb roots—</td>
<td>Free</td>
<td>1 ct. or 30 p.c.</td>
<td>1 ct. or 30 p.c.</td>
<td></td>
</tr>
<tr>
<td>82d Asparagus roots—</td>
<td>Free</td>
<td>1½ ct. or 45 p.c.</td>
<td>1½ ct. or 45 p.c.</td>
<td></td>
</tr>
<tr>
<td>82e Strawberry plants—</td>
<td>Free</td>
<td>1½ ct. or 45 p.c.</td>
<td>1½ ct. or 45 p.c.</td>
<td></td>
</tr>
<tr>
<td>82f Rose bushes, n.o.p.—</td>
<td>Free</td>
<td>3 cts.</td>
<td>7 cts.</td>
<td></td>
</tr>
<tr>
<td>82g Nut trees, including grafted stock, and buds and scions for grafting nut trees—</td>
<td>Free</td>
<td>Free</td>
<td>30 p.c.</td>
<td></td>
</tr>
<tr>
<td>82h Trees, shrubs, vines, plants, roots and cuttings, for propagation or growing purposes, n.o.p.—</td>
<td>12½ p.c.</td>
<td>12½ p.c.</td>
<td>30 p.c.</td>
<td></td>
</tr>
<tr>
<td>83 Potatoes, as hereunder defined:—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) In their natural state:—</td>
<td>Free</td>
<td>Free</td>
<td>75 cts.</td>
<td></td>
</tr>
<tr>
<td>August 1 to June 14, inclusive, per one hundred pounds</td>
<td>Free</td>
<td>37½ cts.</td>
<td>75 cts.</td>
<td></td>
</tr>
<tr>
<td>June 15 to July 31, inclusive, per one hundred pounds</td>
<td>Free</td>
<td>2½ cts.</td>
<td>2½ cts.</td>
<td></td>
</tr>
<tr>
<td>(b) Dried, desiccated, or dehydrated—</td>
<td>Free</td>
<td>Free</td>
<td>15 cts.</td>
<td></td>
</tr>
<tr>
<td>per pound</td>
<td>Free</td>
<td>2½ cts.</td>
<td>2½ cts.</td>
<td></td>
</tr>
<tr>
<td>84 Onions, in their natural state, the weight of the packages to be included in the weight for duty:—</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
<td></td>
</tr>
<tr>
<td>(a) Onion sets and shallots—</td>
<td>Free</td>
<td>1 ct. or 10 p.c.</td>
<td>1 ct. or 10 p.c.</td>
<td></td>
</tr>
<tr>
<td>(b) Onions, n.o.p.—</td>
<td>Free</td>
<td>1½ cts. or 10 p.c.</td>
<td>3½ cts. or 10 p.c.</td>
<td></td>
</tr>
</tbody>
</table>

When the onions specified in sub-item (b) of Item 84 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one cent per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 40 weeks, and whenever the specific duty of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.

| 85 Mushrooms, fresh, the weight of the packages to be included in the weight for duty— | Free | 3½ cts. or 10 p.c. | 3½ cts. or 10 p.c. |

When the mushrooms specified in sub-item (a) of Item 85 are imported under the Most-Favoured-Nation or General Tariff the specific duty of three and one-half cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 52 weeks, and whenever the specific duty of three and...
<table>
<thead>
<tr>
<th>Tariff Item.</th>
<th>British Preferential Tariff</th>
<th>Most Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>one-half cents per pound is not levied the <em>ad valorem</em> duty of 10 per centum shall apply.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Mushrooms, dried or otherwise preserved</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(c) Truffles, fresh, dried or otherwise preserved</td>
<td>Free</td>
<td>10 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>Beets for the manufacture of sugar</td>
<td>Free</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(d) Asparagus per pound</td>
<td>Free</td>
<td>3½ cts. or 10 p.c.</td>
<td>3½ cts. or 10 p.c.</td>
</tr>
<tr>
<td>When the asparagus specified in sub-item (a) of Item 87 is imported under the Most-Favoured-Nation or General Tariff the specific duty of three and one-half cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 8 weeks, and whenever the specific duty of three and one-half cents per pound is not levied the <em>ad valorem</em> duty of 10 per centum shall apply.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Beans, green per pound</td>
<td>Free</td>
<td>1½ cts. or 10 p.c.</td>
<td>1½ cts. or 10 p.c.</td>
</tr>
<tr>
<td>When the beans specified in sub-item (b) of Item 87 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one and one-half cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 14 weeks, and whenever the specific duty of one and one-half cents per pound is not levied the <em>ad valorem</em> duty of 10 per centum shall apply.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Brussels sprouts</td>
<td>Free</td>
<td>10 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(d) Cabbage per pound</td>
<td>Free</td>
<td>9/10 ct. or 10 p.c.</td>
<td>9/10 ct. or 10 p.c.</td>
</tr>
<tr>
<td>When the cabbage specified in sub-item (d) of Item 87 is imported under the Most-Favoured-Nation or General Tariff the specific duty of nine-tenths of one cent per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 26 weeks and the number of weeks during which the specific duty may be maintained in force may be divided into two separate periods, the combined duration of which shall not exceed 26 weeks; and whenever the specific duty of nine-tenths of one cent per pound is not levied the <em>ad valorem</em> duty of 10 per centum shall apply.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e) Carrots and beets, n.o.p per pound</td>
<td>Free</td>
<td>1 ct. or 10 p.c.</td>
<td>1 ct. or 10 p.c.</td>
</tr>
</tbody>
</table>
### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Free</td>
<td>1 ct. or 10 p.c.</td>
<td>1 ct. or 10 p.c.</td>
</tr>
</tbody>
</table>

When the carrots and beets specified in sub-item (e) of Item 87 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one cent per pound shall not be maintained in force for any twelve months ending March 31 for a period in excess of 26 weeks and the number of weeks during which the specific duty may be maintained in force may be divided into two separate periods, the combined duration of which shall not exceed 26 weeks; and

Whenever the specific duty of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.

(f) Cauliflower

When the cauliflower specified in sub-item (f) of Item 87 is imported under the Most-Favoured-Nation or General Tariff the specific duty of three-quarters of one cent per pound shall not be maintained in force for any twelve months ending March 31 for a period in excess of 20 weeks and the number of weeks during which the specific duty may be maintained in force may be divided into two separate periods, the combined duration of which shall not exceed 20 weeks; and

Whenever the specific duty of three-quarters of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.

(g) Celery

When the celery specified in sub-item (g) of Item 87 is imported under the Most-Favoured-Nation or General Tariff the specific duty of one cent per pound shall not be maintained in force for any twelve months ending March 31 for a period in excess of 24 weeks and the number of weeks during which the specific duty may be maintained in force may be divided into two separate periods, the combined duration of which shall not exceed 24 weeks; and

Whenever the specific duty of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.

(h) Cucumbers

When the cucumbers specified in sub-item (h) of Item 87 are imported under the Most-Favoured-Nation or General Tariff the specific duty of two and one-quarter cents per pound shall not be maintained in force for any twelve months ending March 31 for a period in excess of 12 weeks, and whenever the specific duty of two and one-quarter cents per pound is not levied the ad valorem duty of 10 per centum shall apply.

(i) Lettuce

When the lettuce specified in sub-item (i) of Item 87 is imported under the Most-Favoured-Nation or General Tariff the specific duty of three-quarters of one cent per pound shall not be maintained in force for any twelve months ending March 31 for a period in excess of 12 weeks, and whenever the specific duty of three-quarters of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.

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When the lettuce specified in sub-item (i) of Item 87 is imported under the Most-Favoured-Nation or General Tariff the specific duty of one cent per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 18 weeks and the number of weeks during which the specific duty may be maintained in force may be divided into two separate periods, the combined duration of which shall not exceed 18 weeks; and whenever the specific duty of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.

(6) Parsley

When the peas specified in sub-item (k) of Item 87 are imported under the Most-Favoured-Nation or General Tariff the specific duty of two cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 12 weeks, and whenever the specific duty of two cents per pound is not levied the ad valorem duty of 10 per centum shall apply.

(7) Rhubarb

When the rhubarb specified in sub-item (l) of Item 87 is imported under the Most-Favoured-Nation or General Tariff the specific duty of one-half cent per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 10 weeks, and whenever the specific duty of one-half cent per pound is not levied the ad valorem duty of 10 per centum shall apply.

(9) Spinach

When the tomatoes specified in sub-item (n) of Item 87 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one and one-half cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 32 weeks, and whenever the specific duty of one and one-half cents per pound is not levied the ad valorem duty of 10 per centum shall apply.

88 Seedlings for replanting:

- Cabbage
- Cauliflower
- Onion

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Cabbage</td>
<td>Free</td>
<td>10 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(b) Cauliflower</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(c) Onion</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Tariff Item.</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
<td>General Tariff</td>
</tr>
<tr>
<td>-------------</td>
<td>-----------------------------</td>
<td>-----------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>89 Vegetables, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:—</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Beans, baked or otherwise prepared</td>
<td>Free</td>
<td>1½ cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>(b) Corn</td>
<td>Free</td>
<td>1½ cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>(c) Tomatoes</td>
<td>Free</td>
<td>2 cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>(d) Peas</td>
<td>Free</td>
<td>1½ cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>(e) N.o.p.</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>90a Vegetables, dried, desiccated, or dehydrated, including vegetable flour, n.o.p.</td>
<td>15 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>90b Vegetables pickled or preserved in salt, brine, oil or in any other manner, n.o.p.</td>
<td>15 p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>90c Vegetable juices, liquid mustards, soy and vegetable sauces of all kinds</td>
<td>15 p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>90d Vegetable pastes and hash and all similar products composed of vegetables and meat or fish, or both, n.o.p.</td>
<td>15 p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>90e Vegetables, frozen</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>90f Vegetable colourings and flavourings</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>91 Soups, soup rolls, tableta, cubes, or other soup preparations, n.o.p.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>92 Fruits, fresh, in their natural state, the weight of the packages to be included in the weight for duty:—</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Apricots</td>
<td>Free</td>
<td>1 ct. or 10 p.c.</td>
<td>1 ct. or 10 p.c.</td>
</tr>
<tr>
<td>When the apricots specified in sub-item (a) of Item 92 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one cent per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 10 weeks, and whenever the specific duty of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Cherries</td>
<td>Free</td>
<td>2 cts. or 10 p.c.</td>
<td>2 cts. or 10 p.c.</td>
</tr>
<tr>
<td>When the cherries specified in sub-item (b) of Item 92 are imported under the Most-Favoured-Nation or General Tariff the specific duty of two cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 7 weeks, and whenever the specific duty of two cents per pound is not levied the ad valorem duty of 10 per centum shall apply.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Cranberries</td>
<td>Free</td>
<td>1 ct. or 10 p.c.</td>
<td>1 ct. or 10 p.c.</td>
</tr>
<tr>
<td>When the cranberries specified in sub-item (c) of Item 92 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one cent per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 12 weeks, and whenever the specific duty of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) Peaches</td>
<td>Free</td>
<td>1½ cts. or 10 p.c.</td>
<td>1½ cts. or 10 p.c.</td>
</tr>
<tr>
<td>When the peaches specified in sub-item (d) of Item 92 are imported under the Most-Favoured-Nation or General Tariff the specific duty of ten cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 12 weeks, and whenever the specific duty of ten cents per pound is not levied the ad valorem duty of 10 per centum shall apply.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tariff Item</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
<td>General Tariff</td>
</tr>
<tr>
<td>-------------</td>
<td>-----------------------------</td>
<td>-----------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td></td>
<td>Free</td>
<td>1 ct. or 10 p.c.</td>
<td>1 ct. or 10 p.c.</td>
</tr>
<tr>
<td></td>
<td>Free</td>
<td>1 ct. or 10 p.c.</td>
<td>1 ct. or 10 p.c.</td>
</tr>
<tr>
<td></td>
<td>Free</td>
<td>19 ct. or 10 p.c.</td>
<td>19 ct. or 10 p.c.</td>
</tr>
<tr>
<td></td>
<td>Free</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td></td>
<td>Free</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
</tbody>
</table>

Goods subject to duty and free goods—Continued

Tariff the specific duty of one and one-half cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 9 weeks, and whenever the specific duty of one and one-half cents per pound is not levied the ad valorem duty of 10 per centum shall apply.

(e) Pears...

When the pears specified in sub-item (e) of Item 92 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one cent per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 15 weeks, and whenever the specific duty of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.

(f) Plums and prunes...

When the plums and prunes specified in sub-item (f) of Item 92 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one cent per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 10 weeks, and whenever the specific duty of one cent per pound is not levied the ad valorem duty of 10 per centum shall apply.

(g) Strawberries...

When the strawberries specified in sub-item (g) of Item 92 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one and three-fifths cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 6 weeks, and whenever the specific duty of one and three-fifths cents per pound is not levied the ad valorem duty of 10 per centum shall apply.

(h) Raspberries and loganberries per pound

When the raspberries and loganberries specified in sub-item (h) of Item 92 are imported under the Most-Favoured-Nation or General Tariff the specific duty of two cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 6 weeks, and whenever the specific duty of two cents per pound is not levied the ad valorem duty of 10 per centum shall apply.

(i) Berries, edible, n.o.p.

(j) Quinces and nectarines

Apples, fresh, in their natural state, the weight of the packages to be included in the weight for duty:

- May 20 to July 12, inclusive...
- July 13 to May 19, inclusive...

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#### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>94</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 94 Grapes, fresh, in their natural state, the weight of the packages to be included in the weight for duty:—

(a) *Vitis Vinifera* species........... per pound

(b) *Vitis Labrusca* species........... per pound

When the grapes specified in sub-item (b) of Item 94 are imported under the Most-Favoured-Nation or General Tariff the specific duty of one cent per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 8 weeks, and whenever the specific duty of one and one-quarter cents per pound is not levied the *ad valorem* duty of 10 per centum shall apply.

#### 95 Cantaloupes and muskmelons, the weight of the packages to be included in the weight for duty................. per pound

When imported under the Most-Favoured-Nation or General Tariff the specific duty of one and one-quarter cents per pound shall not be maintained in force in any twelve months ending March 31 for a period in excess of 8 weeks, and whenever the specific duty of one and one-quarter cents per pound is not levied the *ad valorem* duty of 10 per centum shall apply.

#### 95a Melons, n.o.p.......... each

#### 95b Passion fruit (*passiflora edulis*)

#### 95c Fruits, fresh, in their natural state, n.o.p.

#### 96 Plantains, pineapples, pomegranates, guavas and mangoes

#### 97 Bananas.............. per stem or bunch

#### 99a Plums or prunes, dried, unpitted........... per pound

When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.

#### 99b Fruits, dried, desiccated, evaporated or dehydrated, n.o.p.

#### 99c Raisins........... per pound

When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.

#### 99d Dates, dried, unpitted, in bulk........... per pound

#### 99e (1) Dates, dried, pitted, when in packages or containers weighing not less than ten pounds each........... per pound

#### (2) Dates, n.o.p.

When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.

#### 99f Figs, dried........... per pound

When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.

#### 99g Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated...........

#### 99h Dried currants........... per pound

When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.

#### 100 Grape fruit.............. per pound

#### 101 Oranges, n.o.p........... per cubic foot

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<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>101a</td>
<td>Lemons</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>102</td>
<td>Limes</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>103</td>
<td>Fruits preserved in brandy, or preserved in other spirits, and containing more than forty per cent of proof spirit in the liquid contents thereof...</td>
<td>60 p.c. $2.50</td>
<td>60 p.c. $2.50</td>
<td>60 p.c. $2.50</td>
</tr>
<tr>
<td>104</td>
<td>Fruits preserved in brandy, or preserved in other spirits, and containing more than forty per cent of proof spirit in the liquid contents thereof...</td>
<td>30 p.c. $10.00</td>
<td>30 p.c. $10.00</td>
<td>30 p.c. $10.00</td>
</tr>
<tr>
<td>104a</td>
<td>Fruit pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages</td>
<td>1½ cts. Free</td>
<td>1½ cts. Free</td>
<td>1½ cts. Free</td>
</tr>
<tr>
<td>105</td>
<td>Fruit pulp, with sugar or not, n.o.p. and fruits, crushed...</td>
<td>1½ cts. 2¼ cts. 3 cts.</td>
<td>1½ cts. 2¼ cts. 3 cts.</td>
<td>1½ cts. 2¼ cts. 3 cts.</td>
</tr>
<tr>
<td>105a</td>
<td>Lemon, orange, grapefruit and citron rinds, fresh, frozen, dried, sulphured or in brine...</td>
<td>1½ cts. 2¼ cts. 3 cts.</td>
<td>1½ cts. 2¼ cts. 3 cts.</td>
<td>1½ cts. 2¼ cts. 3 cts.</td>
</tr>
<tr>
<td>105b</td>
<td>Olives, ripe, in brine...</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
</tr>
<tr>
<td>105c</td>
<td>Olives, sulphured or in brine, not bottled...</td>
<td>10 p.c. 17½ p.c. 30 p.c.</td>
<td>10 p.c. 17½ p.c. 30 p.c.</td>
<td>10 p.c. 17½ p.c. 30 p.c.</td>
</tr>
<tr>
<td>105d</td>
<td>Cherries, sulphured or in brine, not bottled...</td>
<td>10 p.c. 17½ p.c. 30 p.c.</td>
<td>10 p.c. 17½ p.c. 30 p.c.</td>
<td>10 p.c. 17½ p.c. 30 p.c.</td>
</tr>
<tr>
<td>105e</td>
<td>Fruits and nuts, pickled or preserved in salt, brine, oil, or any other manner, n.o.p.</td>
<td>20 p.c. 25 p.c. 35 p.c.</td>
<td>20 p.c. 25 p.c. 35 p.c.</td>
<td>20 p.c. 25 p.c. 35 p.c.</td>
</tr>
<tr>
<td>105f</td>
<td>Jellies, jams, marmalades, preserves, fruit butters and condensed mincemeats...</td>
<td>1½ cts. 3½ cts. 5 cts.</td>
<td>1½ cts. 3½ cts. 5 cts.</td>
<td>1½ cts. 3½ cts. 5 cts.</td>
</tr>
<tr>
<td>105g</td>
<td>Fruits and peels, crystallised, glazed, candied or drained; cherries and other fruits of crème de menthe, marsachino or other flavour...</td>
<td>20 p.c. 27½ p.c. 35 p.c.</td>
<td>20 p.c. 27½ p.c. 35 p.c.</td>
<td>20 p.c. 27½ p.c. 35 p.c.</td>
</tr>
<tr>
<td>105h</td>
<td>Oranges, grapefruit, or lemons, sliced or in the form of pulp, with or without the addition of preservatives...</td>
<td>1½ cts. 2½ cts. 3½ cts.</td>
<td>1½ cts. 2½ cts. 3½ cts.</td>
<td>1½ cts. 2½ cts. 3½ cts.</td>
</tr>
<tr>
<td>106</td>
<td>Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:...</td>
<td>2 cts. 2½ cts. 5 cts.</td>
<td>2 cts. 2½ cts. 5 cts.</td>
<td>2 cts. 2½ cts. 5 cts.</td>
</tr>
<tr>
<td>106a</td>
<td>Peaches...</td>
<td>2 cts. 2½ cts. 5 cts.</td>
<td>2 cts. 2½ cts. 5 cts.</td>
<td>2 cts. 2½ cts. 5 cts.</td>
</tr>
<tr>
<td>106b</td>
<td>Apricots and pears...</td>
<td>1 cts. 2 cts. 5 cts.</td>
<td>1 cts. 2 cts. 5 cts.</td>
<td>1 cts. 2 cts. 5 cts.</td>
</tr>
<tr>
<td>106c</td>
<td>Pineapples...</td>
<td>1 cts. 2 cts. 5 cts.</td>
<td>1 cts. 2 cts. 5 cts.</td>
<td>1 cts. 2 cts. 5 cts.</td>
</tr>
<tr>
<td>106e</td>
<td>Honey in the comb or otherwise, and imitations thereof...</td>
<td>1½ cts. 1½ cts. 3 cts.</td>
<td>1½ cts. 1½ cts. 3 cts.</td>
<td>1½ cts. 1½ cts. 3 cts.</td>
</tr>
<tr>
<td>106f</td>
<td>Nuts of all kinds, n.o.p., shelled or not...</td>
<td>1½ cts. 1½ cts. 3 cts.</td>
<td>1½ cts. 1½ cts. 3 cts.</td>
<td>1½ cts. 1½ cts. 3 cts.</td>
</tr>
<tr>
<td>106g</td>
<td>Peanuts, green, in the shell or not further processed than shelled...</td>
<td>1½ cts. 1½ cts. 3 cts.</td>
<td>1½ cts. 1½ cts. 3 cts.</td>
<td>1½ cts. 1½ cts. 3 cts.</td>
</tr>
<tr>
<td>106i</td>
<td>Cocosnut, desiccated, sweetened or not...</td>
<td>50 cts. 75 cts.</td>
<td>50 cts. 75 cts.</td>
<td>50 cts. 75 cts.</td>
</tr>
<tr>
<td>106j</td>
<td>Copra or broken cocoanut meat, not shredded, desiccated or prepared in any manner...</td>
<td>5 cts. 6 cts.</td>
<td>5 cts. 6 cts.</td>
<td>5 cts. 6 cts.</td>
</tr>
<tr>
<td>106l</td>
<td>Mackerel, herring, salmon and all other fish, n.o.p., fresh, salted, pickled, smoked, dried or boneless...</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
</tr>
<tr>
<td>106m</td>
<td>Haddock, fresh, pickled, smoked...</td>
<td>Free 1 ct. 4 ct.</td>
<td>Free 1 ct. 4 ct.</td>
<td>Free 1 ct. 4 ct.</td>
</tr>
<tr>
<td>106n</td>
<td>Fish livers, fresh, salted or in preservative medium...</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
</tr>
<tr>
<td>106o</td>
<td>Lobsters, fresh...</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
</tr>
<tr>
<td>106p</td>
<td>Squid...</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
</tr>
</tbody>
</table>
### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Description</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>119</td>
<td>Sardines, sprats or pilchards, packed in oil or otherwise, in sealed tin containers, the weight of the tin container to be included in the weight for duty:</td>
<td>3½ cts. 3½ cts. 6 cts.</td>
<td>3½ cts. 3½ cts. 6 cts.</td>
<td>3½ cts. 3½ cts. 6 cts.</td>
</tr>
<tr>
<td></td>
<td>(a) When weighing over twenty ounces and not over thirty-six ounces each per box</td>
<td>2½ cts. 3 cts. 4½ cts.</td>
<td>2½ cts. 3 cts. 4½ cts.</td>
<td>2½ cts. 3 cts. 4½ cts.</td>
</tr>
<tr>
<td></td>
<td>(b) When weighing over twelve ounces and not over twenty ounces each per box</td>
<td>2 cts. 2 cts. 3½ cts.</td>
<td>2 cts. 2 cts. 3½ cts.</td>
<td>2 cts. 2 cts. 3½ cts.</td>
</tr>
<tr>
<td></td>
<td>(c) When weighing over eight ounces and not over twelve ounces each per box</td>
<td>1½ cts. 1½ cts. 2½ cts.</td>
<td>1½ cts. 1½ cts. 2½ cts.</td>
<td>1½ cts. 1½ cts. 2½ cts.</td>
</tr>
<tr>
<td></td>
<td>(d) When weighing eight ounces each or less per box</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>120</td>
<td>Anchovies, packed in oil or otherwise, in sealed tin containers, the weight of the tin container to be included in the weight for duty:</td>
<td>3½ cts. 3½ cts. 6 cts.</td>
<td>3½ cts. 3½ cts. 6 cts.</td>
<td>3½ cts. 3½ cts. 6 cts.</td>
</tr>
<tr>
<td></td>
<td>(a) When weighing over twenty ounces and not over thirty-six ounces each per box</td>
<td>2½ cts. 3 cts. 4½ cts.</td>
<td>2½ cts. 3 cts. 4½ cts.</td>
<td>2½ cts. 3 cts. 4½ cts.</td>
</tr>
<tr>
<td></td>
<td>(b) When weighing over twelve ounces and not over twenty ounces each per box</td>
<td>2 cts. 2 cts. 3½ cts.</td>
<td>2 cts. 2 cts. 3½ cts.</td>
<td>2 cts. 2 cts. 3½ cts.</td>
</tr>
<tr>
<td></td>
<td>(c) When weighing over eight ounces and not over twelve ounces each per box</td>
<td>1½ cts. 1½ cts. 2½ cts.</td>
<td>1½ cts. 1½ cts. 2½ cts.</td>
<td>1½ cts. 1½ cts. 2½ cts.</td>
</tr>
<tr>
<td></td>
<td>(d) When weighing eight ounces each or less per box</td>
<td>1½ cts. 1½ cts. 2½ cts.</td>
<td>1½ cts. 1½ cts. 2½ cts.</td>
<td>1½ cts. 1½ cts. 2½ cts.</td>
</tr>
<tr>
<td>121</td>
<td>Fish preserved in oil, n.o.p.</td>
<td>20 p.c. 30 p.c. 35 p.c.</td>
<td>20 p.c. 30 p.c. 35 p.c.</td>
<td>20 p.c. 30 p.c. 35 p.c.</td>
</tr>
<tr>
<td>122</td>
<td>Herring (not including kippered herring in sealed containers) packed in oil or otherwise, in sealed containers</td>
<td>17½ p.c. 17½ p.c. 30 p.c.</td>
<td>17½ p.c. 17½ p.c. 30 p.c.</td>
<td>17½ p.c. 17½ p.c. 30 p.c.</td>
</tr>
<tr>
<td></td>
<td>(d) Salmon</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(e) All other fish, n.o.p.</td>
<td>7½ cts. 6 cts. 10 cts.</td>
<td>7½ cts. 6 cts. 10 cts.</td>
<td>7½ cts. 6 cts. 10 cts.</td>
</tr>
<tr>
<td>124</td>
<td>Oysters, shelled, in bulk per gallon</td>
<td>2 cts. 2½ cts. 3 cts.</td>
<td>2 cts. 2½ cts. 3 cts.</td>
<td>2 cts. 2½ cts. 3 cts.</td>
</tr>
<tr>
<td>125</td>
<td>Oysters, shelled, in cans not over one pint, including the duty on the cans per can</td>
<td>3 cts. 4½ cts. 5 cts.</td>
<td>3 cts. 4½ cts. 5 cts.</td>
<td>3 cts. 4½ cts. 5 cts.</td>
</tr>
<tr>
<td></td>
<td>Oysters, shelled, in cans, one pint and not over one quart, including the duty on the cans per can</td>
<td>3 cts. 4½ cts. 5 cts.</td>
<td>3 cts. 4½ cts. 5 cts.</td>
<td>3 cts. 4½ cts. 5 cts.</td>
</tr>
<tr>
<td></td>
<td>A fraction over a quart shall be computed as a quart for duty purposes under this item.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>127</td>
<td>Oysters in the shell</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>128</td>
<td>Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
</tr>
<tr>
<td>130</td>
<td>Turtles</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>131</td>
<td>Leeches</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>132</td>
<td>Live fish and fish eggs, for propagating purposes</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
<td>Free Free Free</td>
</tr>
</tbody>
</table>

**Group II.**

Sugar, Molasses and Manufactures thereof.

134 All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, not covered by tariff item No. 135, and

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GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sugar syrups testing over fifty-six degrees of polarization, when not exceeding eighty-eight degrees, per one hundred pounds</td>
<td>83 cts.</td>
<td>$1.50</td>
<td>$1.50</td>
</tr>
<tr>
<td>When exceeding eighty-eight degrees but not exceeding eighty-nine degrees, per one hundred pounds</td>
<td>85 cts.</td>
<td>$1.53</td>
<td>$1.53</td>
</tr>
<tr>
<td>When exceeding eighty-nine degrees but not exceeding ninety degrees, per one hundred pounds</td>
<td>87 cts.</td>
<td>$1.55</td>
<td>$1.55</td>
</tr>
<tr>
<td>When exceeding ninety degrees but not exceeding ninety-one degrees, per one hundred pounds</td>
<td>89 cts.</td>
<td>$1.58</td>
<td>$1.58</td>
</tr>
<tr>
<td>When exceeding ninety-one degrees but not exceeding ninety-two degrees, per one hundred pounds</td>
<td>91 cts.</td>
<td>$1.62</td>
<td>$1.62</td>
</tr>
<tr>
<td>When exceeding ninety-two degrees but not exceeding ninety-three degrees, per one hundred pounds</td>
<td>93 cts.</td>
<td>$1.65</td>
<td>$1.65</td>
</tr>
<tr>
<td>When exceeding ninety-three degrees but not exceeding ninety-four degrees, per one hundred pounds</td>
<td>95 cts.</td>
<td>$1.68</td>
<td>$1.68</td>
</tr>
<tr>
<td>When exceeding ninety-four degrees but not exceeding ninety-five degrees, per one hundred pounds</td>
<td>97 cts.</td>
<td>$1.70</td>
<td>$1.70</td>
</tr>
<tr>
<td>When exceeding ninety-five degrees but not exceeding ninety-six degrees, per one hundred pounds</td>
<td>99 cts.</td>
<td>$1.74</td>
<td>$1.74</td>
</tr>
<tr>
<td>When exceeding ninety-six degrees but not exceeding ninety-seven degrees, per one hundred pounds</td>
<td>$1.01</td>
<td>$1.77</td>
<td>$1.77</td>
</tr>
<tr>
<td>When exceeding ninety-seven degrees but not exceeding ninety-eight degrees, per one hundred pounds</td>
<td>$1.03</td>
<td>$1.80</td>
<td>$1.80</td>
</tr>
<tr>
<td>When exceeding ninety-eight degrees but not exceeding ninety-nine degrees, per one hundred pounds</td>
<td>$1.09</td>
<td>$1.89</td>
<td>$1.89</td>
</tr>
</tbody>
</table>

Refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister, that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies and possessions, and not otherwise.

Sugar imported under this item shall not be subject to special duty in excess of three-fourths of one cent per pound.

Sugar above number sixteen Dutch standard in colour when imported or purchased in bond in Canada by a recognised sugar refiner, for refining purposes only, under regulations by the Minister, and sugar, n.o.p., not above number sixteen Dutch standard in colour, sugar drainings or pumpings drained in transit, molasses testing over fifty-six degrees and not exceeding seventy-six degrees, when not exceeding seventy-six degrees of polarization, per one hundred pounds.

<table>
<thead>
<tr>
<th>Goods</th>
<th>Description</th>
<th>Tariff Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2211</td>
<td>Sugar above number sixteen Dutch standard in colour</td>
<td>20-627</td>
<td>70.851</td>
</tr>
<tr>
<td></td>
<td>Sugar testing over fifty-six degrees of polarization</td>
<td>20-647</td>
<td>73.213</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>When exceeding seventy-seven degrees but not exceeding seventy-eight degrees, per one hundred pounds.</td>
<td>20-667</td>
<td>75-574</td>
<td>75-574</td>
</tr>
<tr>
<td>When exceeding seventy-eight degrees but not exceeding seventy-nine degrees, per one hundred pounds.</td>
<td>20-687</td>
<td>77-936</td>
<td>77-936</td>
</tr>
<tr>
<td>When exceeding seventy-nine degrees but not exceeding eighty degrees, per one hundred pounds.</td>
<td>20-707</td>
<td>80-298</td>
<td>80-298</td>
</tr>
<tr>
<td>When exceeding eighty degrees but not exceeding eighty-one degrees, per one hundred pounds.</td>
<td>20-727</td>
<td>82-659</td>
<td>82-659</td>
</tr>
<tr>
<td>When exceeding eighty-one degrees but not exceeding eighty-two degrees, per one hundred pounds.</td>
<td>20-747</td>
<td>85-021</td>
<td>85-021</td>
</tr>
<tr>
<td>When exceeding eighty-two degrees but not exceeding eighty-three degrees, per one hundred pounds.</td>
<td>20-767</td>
<td>87-383</td>
<td>87-383</td>
</tr>
<tr>
<td>When exceeding eighty-three degrees but not exceeding eighty-four degrees, per one hundred pounds.</td>
<td>20-857</td>
<td>90-040</td>
<td>90-040</td>
</tr>
<tr>
<td>When exceeding eighty-four degrees but not exceeding eighty-five degrees, per one hundred pounds.</td>
<td>20-947</td>
<td>92-697</td>
<td>92-697</td>
</tr>
<tr>
<td>When exceeding eighty-five degrees but not exceeding eighty-six degrees, per one hundred pounds.</td>
<td>21-036</td>
<td>95-353</td>
<td>95-353</td>
</tr>
<tr>
<td>When exceeding eighty-six degrees but not exceeding eighty-seven degrees, per one hundred pounds.</td>
<td>21-126</td>
<td>98-010</td>
<td>98-010</td>
</tr>
<tr>
<td>When exceeding eighty-seven degrees but not exceeding eighty-eight degrees, per one hundred pounds.</td>
<td>21-512</td>
<td>$1-00963</td>
<td>$1-00963</td>
</tr>
<tr>
<td>When exceeding eighty-eight degrees but not exceeding eighty-nine degrees, per one hundred pounds.</td>
<td>21-897</td>
<td>$1-03915</td>
<td>$1-03915</td>
</tr>
<tr>
<td>When exceeding eighty-nine degrees but not exceeding ninety degrees, per one hundred pounds.</td>
<td>22-872</td>
<td>$1-07457</td>
<td>$1-07457</td>
</tr>
<tr>
<td>When exceeding ninety degrees but not exceeding ninety-one degrees, per one hundred pounds.</td>
<td>23-848</td>
<td>$1-11000</td>
<td>$1-11000</td>
</tr>
<tr>
<td>When exceeding ninety-one degrees but not exceeding ninety-two degrees, per one hundred pounds.</td>
<td>24-823</td>
<td>$1-14542</td>
<td>$1-14542</td>
</tr>
<tr>
<td>When exceeding ninety-two degrees but not exceeding ninety-three degrees, per one hundred pounds.</td>
<td>25-799</td>
<td>$1-18085</td>
<td>$1-18085</td>
</tr>
<tr>
<td>When exceeding ninety-three degrees but not exceeding ninety-four degrees, per one hundred pounds.</td>
<td>26-762</td>
<td>$1-21627</td>
<td>$1-21627</td>
</tr>
<tr>
<td>When exceeding ninety-four degrees but not exceeding ninety-five degrees, per one hundred pounds.</td>
<td>27-737</td>
<td>$1-25170</td>
<td>$1-25170</td>
</tr>
<tr>
<td>When exceeding ninety-five degrees but not exceeding ninety-six degrees, per one hundred pounds.</td>
<td>28-712</td>
<td>$1-28712</td>
<td>$1-28712</td>
</tr>
<tr>
<td>When exceeding ninety-six degrees but not exceeding ninety-seven degrees, per one hundred pounds.</td>
<td>29-688</td>
<td>$1-32255</td>
<td>$1-32255</td>
</tr>
<tr>
<td>When exceeding ninety-seven degrees but not exceeding ninety-eight degrees, per one hundred pounds.</td>
<td>30-664</td>
<td>$1-35798</td>
<td>$1-35798</td>
</tr>
<tr>
<td>Over ninety-eight degrees, per one hundred pounds.</td>
<td>35-606</td>
<td>$1-47606</td>
<td>$1-47606</td>
</tr>
</tbody>
</table>

Sugar imported under this item shall not be subject to special duty.

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<table>
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<tr>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>135a Invert sugar, and syrups the product of the sugar cane or beet, and all imitations thereof or substitutes therefor, not including molasses and not including syrups in receptacles of such size that the gross weight of receptacle and contents does not exceed sixty pounds:</td>
<td>$1.23</td>
<td>$1.23</td>
<td></td>
</tr>
<tr>
<td></td>
<td>When the total of reducing sugars after inversion is equivalent to more than fifty-six per centum, but not more than sixty-five per centum of invert sugar, per one hundred pounds</td>
<td>68 cts.</td>
<td>68 cts.</td>
</tr>
<tr>
<td></td>
<td>When the total of reducing sugars after inversion is equivalent to more than sixty-five per centum, but not more than seventy per centum of invert sugar, per one hundred pounds</td>
<td>74 cts.</td>
<td>74 cts.</td>
</tr>
<tr>
<td></td>
<td>When the total of reducing sugars after inversion is equivalent to more than seventy per centum of invert sugar, per one hundred pounds</td>
<td>83 cts.</td>
<td>83 cts.</td>
</tr>
<tr>
<td>135b Sugar, above number 16 Dutch standard in colour, when imported or purchased in bond in Canada by a recognized sugar refiner for refining purposes only, under regulations by the Minister, when exceeding 98 degrees, but not exceeding 99 degrees of polarization</td>
<td>per one hundred pounds</td>
<td>31.64 cts.</td>
<td>31.64 cts.</td>
</tr>
<tr>
<td>136 Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production or its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than thirty-five degrees nor more than fifty-six degrees, under regulations prescribed by the Minister</td>
<td>per gallon</td>
<td>2½ cts.</td>
<td>2½ cts.</td>
</tr>
<tr>
<td>136a Molasses of cane, testing by polariscope under thirty-five degrees but not less than twenty degrees</td>
<td>per gallon</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>137 Molasses, testing not more than fifty-six degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential tariff, when produced from sugar-cane and imported direct by ship from the country of production, or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing</td>
<td>per one hundred pounds</td>
<td>35 cts.</td>
<td>35 cts.</td>
</tr>
<tr>
<td>138 Maple sugar and maple syrup</td>
<td></td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>139 Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof, n.o.p.</td>
<td>per pound</td>
<td>¼ ct.</td>
<td>¼ ct.</td>
</tr>
<tr>
<td>140 Syrups and molasses of all kinds, the product of the sugar-cane or beet, n.o.p., and all imitations thereof or substitutes therefor</td>
<td>per one hundred pounds</td>
<td>35 cts.</td>
<td>45 cts.</td>
</tr>
<tr>
<td>140a Shredded sugar cane</td>
<td></td>
<td>12½ p.c.</td>
<td>17½ p.c.</td>
</tr>
</tbody>
</table>

GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>141 Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar and, per pound</td>
<td>15 p.c. 25 p.c. 35 p.c.</td>
<td>9 ct.</td>
<td></td>
</tr>
</tbody>
</table>

**GROUP III. Tobacco, and Manufactures Thereof.**

142 Tobacco, unmanufactured, for excise purposes under conditions of the Excise Act, subject to such regulations as may be prescribed by the Minister:

(a) Of the type commonly known as Turkish:

(i) Unstemmed .................................. per pound 20 cts. 40 cts. 40 cts.
(ii) Stemmed ................................... per pound 30 cts. 60 cts. 60 cts.

(b) N.O.P.:

(i) Unstemmed .................................. per pound 40 cts. 40 cts. 40 cts.
(ii) Stemmed ................................... per pound 60 cts. 60 cts. 60 cts.

The duty under this item shall be levied on the basis of "Standard leaf tobacco" consisting of ten per centum of water and ninety per centum of solid matter.

143 Cigars, the weight of the bands and ribbons to be included in the weight for duty, per pound $3.50

143a Cigarettes, the weight of the paper covering to be included in the weight for duty, per pound $3.50

144 Cut tobacco ................................ per pound 80 cts. 95 cts. 95 cts.

145 Manufactured tobacco, n.o.p., and snuff ................................... per pound 75 cts. 90 cts. 90 cts.

**GROUP IV. Spirits, Wines and Other Beverages.**

146 Ale, beer, porter and stout, when imported in casks or otherwise than in bottle, per gallon and in addition thereto, under all tariffs, 25 cts. 35 cts. 35 cts.

147 Ale, beer, porter and stout, when imported in bottles, per gallon and in addition thereto, under all tariffs, 15 cts. 50 cts. 50 cts.

Six quart bottles or twelve pint bottles shall be held to contain one gallon.

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## Customs Tariff

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#### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>147a Beverages in the manufacture of which malt, rice or corn is used, when containing not more than two and one-half per centum of proof spirit.</td>
<td>25 p.c.</td>
<td>40 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>148 Cider, not clarified or refined per gallon</td>
<td>Free</td>
<td>6 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>149 Cider, clarified or refined per gallon</td>
<td>Free</td>
<td>10 cts.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>150 Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent of proof spirit per gallon</td>
<td>$2.50</td>
<td>$2.50</td>
<td>$2.50</td>
</tr>
<tr>
<td>151 Lime juice and fruit juices, fortified with or containing more than twenty-five per cent of proof spirit per gallon</td>
<td>$10.00</td>
<td>$10.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>152 Fruit juices and fruit syrups, n.o.p., viz.:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Lime juice</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(b) Orange juice</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(c) Lemon juice</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(d) Passion fruit juice</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(e) Pineapple juice</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(f) Grapefruit juice</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(g) Blended orange and grapefruit juice</td>
<td>Free</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(h) Fruit juices, n.o.p.</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(i) Fruit syrups, n.o.p.</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>153 Lime juice, raw and concentrated, not refined per gallon</td>
<td>Free</td>
<td>15 cts.</td>
<td>15 cts.</td>
</tr>
<tr>
<td>153a Grape juice in containers of more than one gallon capacity each:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Testing not more than 1-074 specific gravity at 60 degrees temperature per gallon</td>
<td>3 cts.</td>
<td>3 cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>And in addition thereto, for each increment of 0-01 in specific gravity above 1-074</td>
<td>Free</td>
<td>5 cts.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>154 Mineral and medicinal waters, natural, under regulations prescribed by the Minister</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>155 Ice</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>156 (a) Whiskey per gallon of the strength of proof and in addition thereto, under all tariffs, $8.00 per gallon of the strength of proof</td>
<td>$4.50</td>
<td>$5.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>(b) Gin, n.o.p. per gallon of the strength of proof and in addition thereto, under all tariffs, $8.00 per gallon of the strength of proof</td>
<td>$4.50</td>
<td>$5.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>(c) Rum, n.o.p. per gallon of the strength of proof and in addition thereto, under all tariffs, $8.00 per gallon of the strength of proof</td>
<td>$4.50</td>
<td>$6.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>(d) Brandy per gallon of the strength of proof and in addition thereto, under all tariffs, $8.00 per gallon of the strength of proof</td>
<td>$4.00</td>
<td>$4.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>(e) Liqueurs per gallon of the strength of proof and in addition thereto, under all tariffs, $8.00 per gallon of the strength of proof</td>
<td>$4.50</td>
<td>$4.50</td>
<td>$10.00</td>
</tr>
<tr>
<td>(f) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; absinthe, arrack or palm spirit, artificial brandy and imitations of brandy, n.o.p.; cordials of all kinds, n.o.p.; mescal, pulque, rum shrub; schiedam and other schnapps; tafia, and alcoholic bitters or beverages,</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item 156</td>
<td>$5.00</td>
<td>$10.00</td>
<td>$10.00</td>
</tr>
</tbody>
</table>

n.o.p.; and wines, n.o.p., containing more than forty per cent of proof spirit, per gallon of the strength of proof, and in addition thereto, under all tariffs, $3.00 per gallon of the strength of proof.

When the goods specified in Item 156 are of greater or less strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased or decreased in proportion for any greater or less strength than the strength of proof.

Bottles and flasks and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength) viz.:

- Bottles, flasks and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen;
- Bottles, flasks and packages, containing more than three-fourths of a gallon but not more than one gallon per dozen, as one gallon per dozen;
- Bottles, flasks and packages, containing more than one gallon but not more than one and one-half gallon per dozen, as one and one-half gallon per dozen;
- Bottles, flasks and packages, containing more than one and one-half gallon but not more than two gallons per dozen, as two gallons per dozen;
- Bottles, flasks and packages, containing more than two gallons but not more than two and four-fifths gallons per dozen, as two and four-fifths gallons per dozen;
- Bottles, flasks and packages, containing more than two and four-fifths gallons but not more than three gallons per dozen, as three gallons per dozen;
- Bottles, flasks and packages, containing more than three gallons but not more than three and one-fifth gallons per dozen, as three and one-fifth gallons per dozen;
- Bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister.

157 Ethyl alcohol, when imported by the Department of National Revenue or by a person licensed by the Minister, to be denatured for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Minister, subject to the Excise Act and to the regulations of the Department of National Revenue.

157a Amyl alcohol or refined fusel oil, when imported by the Department of National Revenue or by a person licensed by the Minister, to be denatured for use in the manufacture of metal varnishes or lacquers.

R.S., 1952.
## Goods Subject to Duty and Free Goods—Continued

<table>
<thead>
<tr>
<th>Tariff Item.</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>157b Rum, when imported by the Department of National Revenue or by a person licensed by the Minister, to be denatured for use in the arts and industries, to be entered at ports prescribed by regulation of the Minister, subject to the Excise Act and to the regulations of the Department of National Revenue.</td>
<td>Free</td>
<td>60 cts.</td>
<td>Free</td>
</tr>
<tr>
<td>157c Isopropyl alcohol..... per gallon</td>
<td>Free</td>
<td>60 cts.</td>
<td>Free</td>
</tr>
<tr>
<td>157d Angostura bitters...... per gallon of the strength of proof</td>
<td>$2.00</td>
<td>50 cts.</td>
<td>$1.00</td>
</tr>
<tr>
<td>158 Methyl alcohol, subject to the provisions of the Excise Act, and regulations</td>
<td>20 cts.</td>
<td>20 cts.</td>
<td>20 cts.</td>
</tr>
<tr>
<td>159 Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as essences, extracts, or ethereal and spirituous fruit essences, n.o.p. per gallon</td>
<td>$5.00</td>
<td>$10.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>159a Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, elixirs, tinctures or medicines, n.o.p.</td>
<td>$3.00</td>
<td>$3.00</td>
<td>$3.00</td>
</tr>
<tr>
<td>159b Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia..... per gallon</td>
<td>$3.00</td>
<td>$3.00</td>
<td>$3.00</td>
</tr>
<tr>
<td>160 Alcoholic perfumes:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) When in bottles or flasks containing not more than four ounces each</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
<td>90 p.c.</td>
</tr>
<tr>
<td>(b) When in bottles, flasks or other packages, containing more than four ounces each</td>
<td>$5.00</td>
<td>$5.00</td>
<td>$5.00</td>
</tr>
<tr>
<td>161 Perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) When in bottles or flasks containing not more than four ounces each</td>
<td>30 p.c.</td>
<td>45 p.c.</td>
<td>90 p.c.</td>
</tr>
<tr>
<td>(b) When in bottles, flasks or other packages, containing more than four ounces each</td>
<td>$5.00</td>
<td>$5.00</td>
<td>$5.00</td>
</tr>
<tr>
<td>162 Vermouth, aperitif and cordial wines, containing thirty-two per cent or less of proof spirit, whether imported in wood or in bottles.</td>
<td>20 cts.</td>
<td>20 cts.</td>
<td>55 cts.</td>
</tr>
<tr>
<td>42½ cents per gallon</td>
<td>80 p.c.</td>
<td>80 p.c.</td>
<td>80 p.c.</td>
</tr>
<tr>
<td>Tariff Item.</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
<td>General Tariff</td>
</tr>
<tr>
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<td>---------------</td>
</tr>
</tbody>
</table>
| 163         | And in addition thereto, under all tariffs 42½ cents per gallon  
(c) Medicinal or medicated wines, n.o.p., including ginger wine, containing not more than forty per cent of proof spirit.  
And in addition thereto, under all tariffs 42½ cents per gallon  
(1) Wines of the fresh grape of all kinds, not sparkling, imported in barrels or in bottles, for sacramental purposes, containing not more than twenty-six per cent of proof spirit  
and  
(2) Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-four per cent or less of proof spirit, whether imported in wood or in bottles...per gallon  
and  
(3) Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing more than twenty-four per cent but not more than twenty-six per cent of proof spirit, whether imported in wood or in bottles...per gallon  

| 163a        | And in addition thereto, for each degree of strength in excess of twenty-six per cent of proof spirit until the strength reaches forty per cent of proof spirit.  
And in addition thereto, under all tariffs 42½ cents per gallon  
Six quart bottles or twelve pint bottles shall be held to contain a gallon for duty purposes under this Item.  

| 164         | Prune wine, not sparkling, when containing not more than twenty-six per cent of proof spirit.  
And in addition thereto, under all tariffs 42½ cents per gallon  
(2) Prune wine, not sparkling, when containing more than twenty-six per cent of proof spirit and not more than thirty-eight per cent of proof spirit.  
And in addition thereto, for each degree of strength in excess of twenty-six per cent of proof spirit until the strength reaches thirty-eight per cent of proof spirit.  
And in addition thereto, under all tariffs 42½ cents per gallon  
Six quart bottles or twelve pint bottles shall be held to contain a gallon for duty purposes under this Item.  

<table>
<thead>
<tr>
<th>Sch.</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tariff Item</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
<td>General Tariff</td>
</tr>
<tr>
<td>------------</td>
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<td>----------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>(b) Wines of all kinds, except sparkling wines, imported in barrels or in bottles, containing 35 per cent or over but not more than 40 per cent proof spirit, when the produce of Australia, New Zealand or the Union of South Africa, per gallon; And in addition thereto, 42 cents per gallon. Six quart bottles or twelve pint bottles shall be held to contain a gallon for duty purposes under this Item.</td>
<td>$9.30</td>
<td>$9.30</td>
<td>$9.30</td>
</tr>
<tr>
<td>$1.75 per gallon</td>
<td>$4.65</td>
<td>$4.65</td>
<td>$4.65</td>
</tr>
<tr>
<td>$2.32</td>
<td>$2.32</td>
<td>$2.32</td>
<td>$2.32</td>
</tr>
<tr>
<td>$4.50</td>
<td>$4.50</td>
<td>$4.50</td>
<td>$4.50</td>
</tr>
<tr>
<td>And in addition thereto under all tariffs, 30 p.c.</td>
<td>And in addition thereto under all tariffs, 30 p.c.</td>
<td>And in addition thereto under all tariffs, 30 p.c.</td>
<td>And in addition thereto under all tariffs, 30 p.c.</td>
</tr>
<tr>
<td>165 Champagne and all other sparkling wines:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles and $1.75 per gallon</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$9.30 and $1.75 per gallon</td>
<td>$4.65 and $4.65 per gallon</td>
<td></td>
<td></td>
</tr>
<tr>
<td>And in addition thereto under all tariffs, 30 p.c.</td>
<td>And in addition thereto under all tariffs, 30 p.c.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$2.32 and $1.75 per gallon</td>
<td>$2.32 and $1.75 per gallon</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$4.50 and $4.50 per gallon</td>
<td>$4.50 and $4.50 per gallon</td>
<td></td>
<td></td>
</tr>
<tr>
<td>And in addition thereto under all tariffs, 30 p.c.</td>
<td>And in addition thereto under all tariffs, 30 p.c.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>166 Acetone and amyl acetate.</td>
<td>10 p.c.</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>167 Malt, whole, crushed or ground, n.o.p., upon entry for warehouse subject to excise regulations, per pound.</td>
<td>1 ct.</td>
<td>1 ct.</td>
<td>1 ct.</td>
</tr>
<tr>
<td>167a Malt flour, n.o.p., upon entry for warehouse subject to excise regulations, per pound.</td>
<td>1 ct.</td>
<td>1 ct.</td>
<td>1 ct.</td>
</tr>
<tr>
<td>168 Malt flour containing less than fifty per centum in weight of malt; malt syrup or malt syrup powder, n.o.p.; extracts of malt, fluid or not; grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations prescribed by the Minister.</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>and, per pound</td>
<td>5 cts.</td>
<td>5 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>and, per pound</td>
<td>10 cts.</td>
<td>10 cts.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>168a Malt syrup, malt syrup powder, or other starch conversion products produced by the action of enzymes on starch, not including any such products used in the brewing of beer.</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
</tbody>
</table>

GROUP V.

Pulp, Paper and Books.

169 Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas annuals, or publications commonly known as juvenile and toy books. | Free | 22½p.c. | 25 p.c. |
| Free | Free | Free | Free |

GOODS

R.S., 1952.
<table>
<thead>
<tr>
<th>Item</th>
<th>Tariff</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>171</td>
<td>Free</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>172</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>172a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>173</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>178</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

Goods specified in this Item shall be exempt from customs duty when produced in countries entitled to the British Preferential Tariff and relating exclusively to

R.S., 1952.
<table>
<thead>
<tr>
<th>Tariff</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>179</td>
<td>Products or services of such British countries, but not relating to Canadian products or services. On goods specified in this Item when forwarded to Canada by mail, duties may be prepaid by customs duty stamps, under regulations by the Minister, at the rate specified in the Item, except that on each separate package weighing not more than one ounce, the duty shall be each. Bona fide trade catalogues and price lists not specially designed to advertise the sale of goods by any person in Canada, when sent into Canada in single copies addressed to merchants therein, and not exceeding one copy to any merchant for his own use, but not for distribution, shall be exempt from customs duty under all Tariffs. Advertising and printed matter, whether imported by mail or otherwise, when in individual packages valued at not more than $1.00 each and when not imported for sale or in a manner designed to evade payment of customs duties, shall be exempt from customs duty when produced in countries entitled to the benefits of the British Preferential Tariff.</td>
<td>1 ct.</td>
<td>2 cts.</td>
</tr>
<tr>
<td>180</td>
<td>Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n.o.p.</td>
<td>17½ p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>180a</td>
<td>Tickets issued by railway systems in the British Commonwealth (not including railway systems operating in Canada), shall be exempt from customs duty, when produced in countries entitled to the benefits of the British Preferential Tariff.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>180b</td>
<td>Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, n.o.p., engravings or prints or proofs therefrom, and similar works of art, n.o.p.; blueprints, building plans, maps and charts, n.o.p.</td>
<td>12½ p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>180c</td>
<td>Photographs for use only as news illustrations, under regulations by the Minister.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>180d</td>
<td>Artists' proof etchings unbound, such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>180e</td>
<td>Decalcomania transfers, when imported exclusively for use in the manufacture of vitreous enamelled products or of table ware of china, porcelain or semi-porcelain.</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>180f</td>
<td>Photographs, paintings, pastels, drawings and other art work and illustrations of all kinds, n.o.p., whether originals, copies or proofs, for reproduction in periodical publications enjoying second-class mailing privileges.</td>
<td>Free</td>
<td>9 p.c.</td>
</tr>
</tbody>
</table>

140 2221 GOODS R.S., 1952.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>180e</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>181</td>
<td>Free</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>181a</td>
<td>20 p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>181b</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>182</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>183</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>184</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>184a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>185</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>186</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>187</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>187a</td>
<td>Free</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>187b</td>
<td>Free</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>188</td>
<td>Free</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
</tr>
</tbody>
</table>

Goods which are entitled to entry free of duty or at a lower rate than as indicated in this item shall not be entered at the rates specified in this item.

Engineers' plans, drawings or blue-prints of machines and plant equipment, plant layouts, foundations for machinery and other plant equipment, structural supports and towers and similar outside structures, dams, spillways and other hydro construction, wiring, piping, platforms, ladders, stairs, etc., not to include office or other buildings.

Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter.

Pictorial post-cards, greeting cards and similar artistic cards or folders, and per pound.

Paper, in single sheets, containing not less than 144 square inches, not exceeding 0.012 and not less than 0.003 of an inch in thickness, specially processed and printed, for use in duplicating machines.

Printed music, bound or in sheets, and music for mechanical piano players.

Newspapers, unbound, n.o.p.; tailors', milliners' and mantle-makers' fashion plates when imported in single copies in sheet form with periodical trade journals.

Periodical publications, unbound or paper bound, printed and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue.

Adhesive felt for sheathing vessels.

Paper calendered to between 0.006 and 0.008 inch thickness adapted for the manufacture of shot shells; and felt board sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads.

Albumenized and other papers and films chemically prepared for photographers' use, n.o.p.

Hyper-sensitive or super-sensitive panchromatic films and infra-red films, unexposed, for aerial photography.

Sensitized negative film, one and one-eighth inches in width or over, for exposure in motion picture cameras.

Plain basic photographic paper, baryta coated, for use exclusively in manufacturing albumenized or sensitized photographic paper.

R.S., 1952.
<table>
<thead>
<tr>
<th>Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>188a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>189</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>192</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>192a</td>
<td>5 p.c.</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>192b</td>
<td>12½ p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>192c</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>192d</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>192e</td>
<td>Free</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>192f</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>193</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>32½ p.c.</td>
</tr>
<tr>
<td>194</td>
<td>Free</td>
<td>5 cts.</td>
<td>8 cts.</td>
</tr>
<tr>
<td>195</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>196</td>
<td>Free</td>
<td>2 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>197a</td>
<td>Free</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>197b</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>197c</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10 p.c.</td>
<td>22½ p.c.</td>
</tr>
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</table>

**GOODS SUBJECT TO DUTY AND FREE GOODS—Continued**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>188a</td>
<td>Decalcomania paper not printed when imported by manufacturers of decalcomania transfers to be used in their own factories in the manufacture of decalcomania transfers</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>189</td>
<td>Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>192</td>
<td>Tarred paper and prepared roofings (including shingles), fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibres, n.o.p.; blotting paper, not printed or illustrated.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>192a</td>
<td>Pulp board in rolls not less than nine one-thousandths of an inch in thickness for use in wrapping rolls of paper</td>
<td>5 p.c.</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>192b</td>
<td>Sandpaper, glass or flint paper, and emery paper or emery cloth</td>
<td>12½ p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>192c</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>192d</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>193</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>194</td>
<td>Free</td>
<td>5 cts.</td>
<td>8 cts.</td>
<td>8 cts.</td>
</tr>
<tr>
<td>195</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>196</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>197a</td>
<td>Free</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>197b</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>197c</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td></td>
<td>Free</td>
<td>10 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
</tbody>
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R.S., 1952.
###GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<tr>
<th>Tariff Item.</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>197d Tissue paper, not coated nor impregnated, when imported by manufacturers of stencils for duplicating machines for use exclusively in the manufacture of such stencils in their own factories</td>
<td>Free</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>197e Electric cable insulating paper, &lt;0.045 inch or less in thickness, and condenser tissue paper</td>
<td>Free</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>198 Ruled and border and coated papers, boxed papers, pads not printed, paper machine ware, n.o.p.</td>
<td>20 p.c.</td>
<td>32% p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>198a Coated papers, when used exclusively in the production of magazines, newspapers and periodicals printed, published and issued regularly, under regulations prescribed by the Minister</td>
<td>17% p.c.</td>
<td>32% p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>198b Tape, coated, not exceeding three-eighths of an inch in width, for use exclusively in the recording and reproduction of sound</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>199 Paper, envelopes, and all manufactures of paper, n.o.p.</td>
<td>20 p.c.</td>
<td>32% p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>199a Paper milk bottle caps, printed or not</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
<td>37% p.c.</td>
</tr>
<tr>
<td>199b Containers wholly or partially manufactured from fibreboard or paperboard per pound</td>
<td>4/5 ct.</td>
<td>4/5 ct.</td>
<td>1% cts.</td>
</tr>
<tr>
<td>199c Wax for use in duplicating machines</td>
<td>10 p.c.</td>
<td>32% p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>199d Cigarette papers, gummed or not, in tubes, booklets or packets</td>
<td>17% p.c.</td>
<td>32% p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>199e Hand made papers, not to include mould-made deckle-edge papers, valued at not more than 40 cents per pound wholesale</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>199f Duplex backing papers or wrappers including those printed and/or skived for use in the packaging of photographic roll films, interleaving and wrapping paper, for packaging flat photographic films and photographic papers; when imported by manufacturers of photographic films and photographic papers for use in the packaging of such films and papers</td>
<td>10 p.c.</td>
<td>22% p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>199g Trays of pulp or pulp board imported for use exclusively in the packaging of apples in their natural state</td>
<td>5 p.c.</td>
<td>12% p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>200 Pulp of wood, of straw or of any other vegetable fibre</td>
<td>Free</td>
<td>7% p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>201 Matrix paper, not being tissue paper, adapted for use in printing</td>
<td>Free</td>
<td>22% p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>202 Boot and shoe patterns manufactured of paper</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

###GROUP VI.

**Chemicals, Drugs, Oils and Paints.**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>203</td>
<td>Non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, all of the foregoing when adapted for dyeing or tanning; turmeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of</td>
<td>Free</td>
</tr>
</tbody>
</table>

R.S., 1952.
<table>
<thead>
<tr>
<th>Tariff Item.</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
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</tr>
</thead>
<tbody>
<tr>
<td>aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyrogallous acid and adapted for dyeing and calico printing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>203a</td>
<td>Chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>203b</td>
<td>Aniline and coal tar dyes, adapted for dyeing, in bulk, or in packages of not less than one pound weight</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>204</td>
<td>Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruit and stem seeds— which are not edible and which are in a crude state and not advanced in value by refining or grinding, or any other process of manufacture, n.o.p.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>205</td>
<td>Roots, medicinal, viz.—alkanet, crude, crushed or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris-root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>205a</td>
<td>Cassava root, unground</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>205b</td>
<td>Dragon's blood; fuller's earth, in bulk only, not prepared for toilet or other purposes; litmus and all lichens, prepared or not prepared; musk, in pods or in grain; quassia juice; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter-making; (1) Sera and antitoxins, viruses, toxins and antigens; virus and bacterial vaccines, bacteriophage and bacterial lysates; blood plasma or serum of human origin or fractions thereof; allergens, liver extracts, pituitary extracts, epinephrine and its solutions, insulin, with or without zinc, globin or protamine; all of the foregoing when imported for parenteral administration in the diagnosis or treatment of diseases of man</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>206</td>
<td>Dextrose (glucose) solutions, prepared for parenteral administration in therapeutic treatments; component materials and articles to be used in making such preparations</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>
GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>206c Bottles, and tubes other than rubber, bail bands, labels, corks, stoppers or other closures, for use with bottles, whether or not assembled into units partially filled with anti-coagulating solutions or not; filters, drop counters, clamps; all of the foregoing, when imported to be used exclusively for the collection, preparation, storage, transportation or administration of human blood (whether whole or in the form of liquid or dry serum or plasma); component materials to be used exclusively in making the foregoing articles or anti-coagulating solutions.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>206d Animal glands and animal glandular organs, and extracts thereof, wet or dry, (whether alcoholic or not), when imported by manufacturers of pharmaceutical or medicinal preparations for use exclusively in the manufacture of such preparations in their own factories,</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>206e Animal bile, in liquid or paste form, not further processed than concentrated, for use in the manufacture of bile acids.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>206g Blood albumen</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>206h Dried blood, soluble</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>207 Bicarbonate of soda</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>208 Boracic acid and borax in packages of not less than twenty-five pounds weight; hydrofluosilic acid; tannic acid; ammonia, sulphate of; cyanide of potassium; cyanide of sodium and cyanogen bromide; antimony salts, viz.: tartar emetic, chloride and lactate (antimonine); arsenous oxide; precipitate of copper (crude); verdigris or subacetate of copper, dry; sulphur and brimstone, crude or in roll or flour; argole; iodine, crude; bromine; sulphide of arsenic; carbon bisulphide, n.o.p.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>208a Chloride of lime and hypochlorite of lime: 1. When in packages of not less than twenty-five pounds weight each per one hundred pounds</td>
<td>Free</td>
<td>15 cts.</td>
<td>15 cts.</td>
</tr>
<tr>
<td>208b Bisulphate of soda or nitre cake</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>208c Dehydrated sulphate of copper for agricultural or spraying purposes</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>208d Calcium chloride, not in solution, for road-treating purposes only</td>
<td>Free</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>208e Cresylic acid and compounds of cresylic acid, used in the process of concentrating ores, metals or minerals, n.o.p.</td>
<td>Free</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>208f Fused borax, commercially or generally known as borax glass</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>208g Calcium molybdate, molybdenum oxide, vanadium oxide and tungsten oxide, whether in powder, in lumps, or formed into briquettes by the use of a binding material, when for use in the manufacture of steel, under regulations prescribed by the Minister</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>208h Ethylene glycol, when imported by manufacturers for use exclusively in the manufacture of anti-freezing compounds or of explosives, in their own factories</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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## Goods Subject to Duty and Free Goods—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>208i</td>
<td>Free</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>208k</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>208l</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>208m</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>208n</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>208o</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>208p</td>
<td>Free</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>208q</td>
<td>Free</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>208r</td>
<td>Free</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>208s</td>
<td>Free</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>208t</td>
<td>Free</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
</tbody>
</table>
| 208u        | Xanthates and sulpho-thio-phosphoric (dithio-phosphoric) compounds, for use in the process of concentrating ores, metals or minerals. Free Free Free
| 208w        | Theobromine, crude, and dimethyl sulphate Free Free Free
| 208x        | Materials, including all parts, entering into the cost of cyanide of potassium and cyanide of sodium, when imported by manufacturers of cyanide of potassium and cyanide of sodium for use in their own factories. Free Free Free
| 208y        | Potash, muriate and sulphate of, crude; saltpetre and caustic potash:— 1. When in packages of not less than twenty-five pounds weight each. Free Free Free
| 208z        | 2. When in packages of less than twenty-five pounds weight each. 10 p.c. 12½ p.c. 15 p.c.
| 208a        | Nicotine; salts of nicotine; non-alcoholic preparations containing nicotine in a free or combined state, for dipping, spraying or fumigating, n.o.p. Free 10 p.c. Free
| 208b        | Bichromate of potash, crude; red and yellow prussiate of potash. Free 15 p.c. 15 p.c.
| 208c        | Potash, chlorate of, not further prepared, than ground. Free 15 p.c. 20 p.c.
| 208d        | Peroxide of soda; silicate of soda, dry or in water solution; bichromate of soda; sulphide of sodium; nitrite of soda; arseniate, bismutharsenate, chloride, bisulphite and stannate of soda, prussiate of soda and sulphite of soda. Free 15 p.c. 20 p.c.
| 208e        | Caustic Soda:— 1. When in packages of not less than twenty-five pounds weight each per pound ½ ct. ½ ct. ½ ct.
| 208f        | 2. When in packages of less than twenty-five pounds weight each 17½ p.c. 25 p.c. 25 p.c.
| 208g        | (i) Barilla or soda ash. Free Free Free
| 208h        | per one hundred pounds 15 cts. 25 cts. 30 cts.
| 208i        | (ii) Sal soda. Free Free Free
| 208j        | per one hundred pounds 20 cts. 30 cts. 30 cts.
| 208k        | Caustic soda in solution. 18 p.c. 17½ p.c. 17½ p.c.
| 208l        | Sodium, sulphate of, crude, or salt cake, per pound ½ ct. ½ ct. ½ ct.
| 208m        | Nitrate of soda or cubic nitre Free Free Free
| 208o        | Alumina. Free Free Free
| 208p        | Chloride of aluminium, or chrorum. Free 10 p.c. 10 p.c.

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GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<thead>
<tr>
<th>Tariff Item</th>
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</thead>
<tbody>
<tr>
<td>211b Kyanite crude or calcined, but not further processed than ground</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>212 Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined</td>
<td>Free</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>213 Acid, acetic and pyroligneous, n.o.p., and vinegar — per gallon of any strength not exceeding the strength of proof... and in addition thereto, for each degree of strength in excess of the strength of proof... The strength of proof shall be held to be equal to six per cent of absolute acid, and shall be determined in the manner prescribed by the Governor in Council.</td>
<td>10 cts.</td>
<td>12¼ cts.</td>
<td>15 cts.</td>
</tr>
<tr>
<td></td>
<td>1¼ cts.</td>
<td>1¼ cts.</td>
<td>2 cts.</td>
</tr>
<tr>
<td>214 Acid, acetic, crude, and pyroligneous crude, of any strength not exceeding thirty per cent.</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>215a Stearic acid, when imported by manufacturers of candles or crayons for use only in their own factories in the manufacture of candles or crayons.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>216 Acids, n.o.p., of a kind not produced in Canada...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>216c Nitric acid, not including glass containers, when in packages weighing not more than 100 pounds...</td>
<td>Free</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>216d Phthalic anhydride, adipic, abietic, maleic and succinic acids, hexamethylen diammonium adipate, hexamethylene diammonium sebacate, hexamethylene disamine, caprolactam, and ethylene glycol, when imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>216e Materials of a kind not produced in Canada when imported to be used for plasticizing synthetic resins...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>216f Materials of a kind not produced in Canada when imported for use only in the manufacture of the goods specified in tariff items 237(a), (b), (c) and (d), 238, 238a, 238b, 238c, 238d, 238e, 238f and 238g...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>216g Compounds or sheets, of which the chief organic component is shellac, imported by manufacturers of phonograph records for use exclusively in the manufacture of phonograph records in their own factories...</td>
<td>Free</td>
<td>5 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>217 Sulphuric and muriatic acid, n.o.p., per one hundred pounds...</td>
<td>17½ cts.</td>
<td>22½ cts.</td>
<td>25 cts.</td>
</tr>
<tr>
<td>217a Sulphuric and muriatic acids, not including glass containers, when in packages weighing not more than 100 pounds... per one hundred pounds...</td>
<td>Free</td>
<td>22½ cts.</td>
<td>25 cts.</td>
</tr>
<tr>
<td>218 Acid phosphate, not medicinal...</td>
<td>Free</td>
<td>25 cts.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(ii) Solutions of hydrogen peroxide containing twenty-five per centum or more by weight of hydrogen peroxide...</td>
<td>Free</td>
<td>25 cts.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>219a Non-alcoholic preparations or chemicals for disinfecting, or for preventing, destroying...</td>
<td>Free</td>
<td>25 cts.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>Tariff Item.</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
<td>General Tariff</td>
</tr>
<tr>
<td>-------------</td>
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<td>---------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>repelling, or mitigating fungi, weeds, insects, rodents, or other plant or animal pests, n.o.p.:</td>
<td>Free</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(i) When in packages not exceeding three pounds each, gross weight</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>(ii) Otherwise</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>219b Formaldehyde, containing not more than fifteen per centum of alcohol</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>219e Chloroplatin, ethylene oxide, methyl bromide, methyl formate, cyanides, carbon bisulphide, acrylonitrile, or mixtures containing any of these, for use in combating destructive insects and pests</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>219g Yeast, dead or inactive, containing only those vitamins inherent in or developed by the yeast during its culture or propagation in which the Vitamin D does not exceed 1,000 International units per gram, when valued at more than twenty-five cents per pound, under regulations which the Minister may prescribe</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>220 All medicinal and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, filled capsules, tablets, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(ii) Liquid, when containing not more than two and one-half per centum of proof spirit</td>
<td>60 p.c.</td>
<td>60 p.c.</td>
<td>60 p.c.</td>
</tr>
<tr>
<td>(iii) All others</td>
<td>Any article in this item containing more than forty per cent of proof spirit shall be rated for duty at... per gallon</td>
<td>3.00</td>
<td>3.00</td>
</tr>
<tr>
<td></td>
<td>and</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td></td>
<td>Drugs, pill-mass and preparations, not including pills or medicinal plasters, recognised by the British or United States pharmacopoeia, the Canadian Formulary or the French Codex as official, shall not be held to be covered by this item</td>
<td></td>
<td></td>
</tr>
<tr>
<td>220a Chemical preparations, compounded of more than one substance, n.o.p.:</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(i) When dry, or liquid containing not more than two and one-half per centum of proof spirit</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(ii) All others</td>
<td>Any article in this item containing more than forty per cent of proof spirit shall be rated for duty at... per gallon</td>
<td>3.00</td>
<td>3.00</td>
</tr>
<tr>
<td></td>
<td>and</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1.00</td>
<td>$1.00</td>
</tr>
<tr>
<td>224a Gasoline anti-oxidants for use in the production of gasoline</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>221 Opium, crude, the outward wall or covering to be free of duty</td>
<td>$1.00</td>
<td>$1.00</td>
<td>$1.00</td>
</tr>
<tr>
<td>222 Opium, powdered</td>
<td>$1.35</td>
<td>$1.35</td>
<td>$1.35</td>
</tr>
<tr>
<td>223 Opium, prepared for smoking</td>
<td>$5.00</td>
<td>$5.00</td>
<td>$5.00</td>
</tr>
<tr>
<td>Tariff Item</td>
<td>British Preferential Tariff</td>
<td>Most Favoured Nation Tariff</td>
<td>General Tariff</td>
</tr>
<tr>
<td>-------------</td>
<td>----------------------------</td>
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</tr>
<tr>
<td>225 Wax, vegetable and mineral, n.o.p.</td>
<td>5 p.c.</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>225a Oryicery wax</td>
<td>Free</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>225b Carnauba wax</td>
<td>Free</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>227 Whale oil soap</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>228 Soap powders, powdered soap, mineral soap, and soap, n.o.p.</td>
<td>20 p.c.</td>
<td>32½ p.c.</td>
<td>32½ p.c.</td>
</tr>
<tr>
<td>229 Soap, common or laundry</td>
<td>per one hundred pounds</td>
<td>$1.50</td>
<td>$1.50</td>
</tr>
<tr>
<td>230 Castile soap, the weight of the cartons and wrappings to be included in the weight for duty</td>
<td>Free</td>
<td>2 cts.</td>
<td>2 cts.</td>
</tr>
<tr>
<td>231 Baking powder, the weight of the package to be included in the weight for duty</td>
<td>4 cts.</td>
<td>5 cts.</td>
<td>6 cts.</td>
</tr>
<tr>
<td>231c Gelatin capsules, empty, when imported for use exclusively in the manufacture or compounding of medicinal and pharmaceutical preparations</td>
<td>Free</td>
<td>5 p.c.</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>231d Synthetic resin glue</td>
<td>15 p.c.</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>232 Glue, n.o.p. and, per pound</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>232b Vegetable glue</td>
<td>10 p.c.</td>
<td>35 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>232c Gelatine, edible</td>
<td>10 p.c.</td>
<td>35 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>232d Casein and, per pound</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>232e Cereal or starch products which require only to be ground in order to form, when mixed with cold water, an adhesive paste</td>
<td>2 cts.</td>
<td>2½ cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>232f Muclilage and adhesive paste and, per pound</td>
<td>1 ct.</td>
<td>1½ cts.</td>
<td>2 cts.</td>
</tr>
<tr>
<td>232g Inedible gelatine, when imported by manufacturers of photographic films, photographic plates and/or photographic paper, for use exclusively in the manufacture of such films, plates and/or paper in their own factories, under such regulations as the Minister may prescribe</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>233 Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>234 Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin</td>
<td>15 p.c.</td>
<td>40 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>235 Liquorice fibres, whether or not dried, cleaned, cut to size, ground or sifted</td>
<td>Free</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>235a Liquorice paste, not sweetened</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>235b Liquorice in rolls or sticks, not sweetened</td>
<td>Free</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>236 Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination</td>
<td>12 p.c.</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
</tbody>
</table>

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### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>236a Paper refills for sputum cups; paper pocket sputum cups</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>236b Spinal braces and parts thereof</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>236c Surgical bandages and slings composed of textile fabrics specially coated with Plaster of Paris compound</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>237 Synthetic resin moulding compositions containing synthetic resin derived from phenol and formaldehyde or their homologues or mixtures thereof, in powder or granular form</td>
<td>10 p.c.</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>(b) Synthetic resin moulding compositions, n.o.p., in powder or granular form</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(c) Synthetic resins, n.o.p., in liquid, powder, granular, or lump form; or in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded, extruded or pressed, when for use in Canadian manufactures</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(d) Laminated products of which any synthetic resin or resin-like substance is the chief binding agent, in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, n.o.p.—</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(i) with a base of paper or of fibreboard</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(ii) with a base of cotton fabric or other woven fabric</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>238 Synthetic resin sheets, film or sheeting, not less than 6 inches in width, n.o.p.; synthetic resin lay-flat tubing, not less than 6 inches in circumference, n.o.p.:—</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(1) Phenol-aldehyde type, not further manufactured than cast.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(2) Acrylic type, not further manufactured than moulded or cast.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(3) Polyethylene type</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>(i) Plain, uncoated, undecorated</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>(ii) Other</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>(4) Vinyl type, vinylidene</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>(i) Plain, uncoated, undecorated</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(ii) Other</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(5) Vinyl type, vinylidene</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(i) Plain, uncoated, undecorated</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(ii) Other</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(6) Other type</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(i) Plain, uncoated, undecorated</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(ii) Other</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

For the purposes of this Item synthetic resin shall be deemed not to include cellulose derivatives.

<p>| 238a Manufactures of pyroxylin plastics, or of which pyroxylin plastic is the component of chief value, n.o.p. | Free | 32½ p.c. | 40 p.c. |
| 238b Cellulose nitrate or pyroxylin plastics, in tubes, cylinders, balls, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded or pressed, when for use in Canadian manufactures | Free | Free | Free |</p>
<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Description</th>
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</tr>
</thead>
<tbody>
<tr>
<td>238c</td>
<td>Moulding compositions of cellulose acetate or other derivatives of cellulose, in powder or granular form.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>238d</td>
<td>Cellulose acetate in sheets not less than five one-thousandths of an inch in thickness, and in rods, bars, tubes and other shapes or sections, not further manufactured than moulded, extruded or pressed, when for use in Canadian manufactures.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>238e</td>
<td>Regenerated cellulose, and cellulose acetate, transparent, in sheets, not printed, and manufactures of regenerated cellulose or cellulose acetate, n.o.p.</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>238f</td>
<td>Interlined sheet stock, composed of sheets of cellulose plastic materials cemented to cotton fabric.</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>238g</td>
<td>Synthetic plastic materials with a basis of casein, soybean, gelatine or starch, in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded, extruded or pressed, but not including casein button blanks in the rough, when for use in Canadian manufactures.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>239</td>
<td>Lamp black, carbon black, ivory black and bone black.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>240</td>
<td>Ultramarine blue, dry or in pulp; whiting or whitening; Paris White and gilders' whitening; blanc fixé; satin white.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>241</td>
<td>Litharge and mixtures or combinations of litharge with other materials, such mixtures or combinations to contain not less than 50 per centum by weight of litharge, when imported by manufacturers of electric storage batteries, for use exclusively in the manufacture of storage battery plates in their own factories.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>241a</td>
<td>Litharge, n.o.p.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>242</td>
<td>Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide.</td>
<td>Free</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>243</td>
<td>Dry white lead.</td>
<td>15 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>244</td>
<td>White lead ground in oil.</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
<td>37½ p.c.</td>
</tr>
<tr>
<td>245</td>
<td>Ochres, ochrey earths, siennas and umbers.</td>
<td>5 p.c.</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>246</td>
<td>Oxides, fireproofs, rough stuff, fillers, laundry bluing, and colours, dry, n.o.p.</td>
<td>12½ p.c.</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>246a</td>
<td>Zirconium oxide.</td>
<td>Free</td>
<td>5 p.c.</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>246c</td>
<td>Stains and oxides, valued at not less than 20 cents per pound for use exclusively as colouring constituents in the manufacture of vitreous enamels and pottery glazes.</td>
<td>Free</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>247a</td>
<td>(1) Artists' and school children's colours; fitted boxes containing the same.</td>
<td>17½ p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td></td>
<td>(2) Artists' brushes; pastels, of a value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting.</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
</tbody>
</table>

R.S., 1952.
<table>
<thead>
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<th>Tariff Item</th>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>248 Paints and colours, ground in spirits, and all spirit varnishes and lacquers...</td>
<td>$1.25</td>
<td>$1.25</td>
<td></td>
</tr>
<tr>
<td>249 Varnishes, lacquers, japan, japan driers, liquid driers, and oil finish, n.o.p...</td>
<td>15 cts.</td>
<td>20 cts.</td>
<td>20 cts.</td>
</tr>
<tr>
<td>250 Paris green, dry</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>251 Gold liquid paint</td>
<td>$1.55</td>
<td>$1.55</td>
<td>$1.55</td>
</tr>
<tr>
<td>252 Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or composition, n.o.p...</td>
<td>12½ p.c.</td>
<td>25 p.c.</td>
<td>27½ p.c.</td>
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<tr>
<td>253 Putty of all kinds</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>254 Gums, vis-à-vis-(1) Copal, damar, bensoin, Pontianac, nattakuching, rubbery, eimi, geda, Sennegal, tragacanth, mastic and sandarac...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(2) Amber and Arabic...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>(3) Australian and kaori; lac, crude, seed, button, stick and shell; ambergris...</td>
<td>Free</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>(4) Gums and blends consisting wholly or in chief part of gums, n.o.p...</td>
<td>Free</td>
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<tr>
<td>256a Plateau varnish</td>
<td>12½ p.c.</td>
<td>25 p.c.</td>
<td>25 p.c.</td>
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<td>257 Writing ink</td>
<td>12½ p.c.</td>
<td>25 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>258 Linseed or flaxseed oil, raw or boiled...</td>
<td>$1.25</td>
<td>$1.55</td>
<td>$1.55</td>
</tr>
<tr>
<td>259 Lard oil and neat's foot oil...</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>259a Sesame seed oil, crude...</td>
<td>Free</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
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<tr>
<td>259b Rapseed oil, crude or refined...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>259c Castor oil...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>260 Turpentine, raw or crude...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>261 Turpentine, spirits of...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>262 Compounds of tetraethyl lead, in which tetraethyl lead is the preponderant constituent by weight...</td>
<td>Free</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>262a Coal tar benzol, when imported by refiners of crude petroleum, for use exclusively in blending with gasoline wholly produced in Canada...</td>
<td>Free</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>262b Methyl ethyl ketone, furfural, methyl normal propyl ketone and methyl isobutyl ketone, when imported for use only in the refining of oils...</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>262c Materials of a kind not produced in Canada, for use only as catalysts in the refining of petroleum...</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>263 Essential oils, natural, vis-à-GERANIUM, rose, ylang-ylang, lemon, bergamot, orange, mandarin, citronella, clove and lemon grass...</td>
<td>Free</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>263a Essential oils, natural and synthetic, n.o.p.; essential oils, natural and synthetic, containing other non-alcoholic material, n.o.p.; for use in the manufacture of products or preparations for medicinal, flavouring, toilet, or other purposes, under such regulations as the Minister may prescribe...</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>264 Camphor, natural or synthetic, whether refined or not...</td>
<td>Free</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
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<tr>
<td>264a Menthol, natural or synthetic...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>265 Oil, whale, including spermaceti...</td>
<td>12½ p.c.</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
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<td>265a Fish oils, n.o.p...</td>
<td>12½ p.c.</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
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<tr>
<td>265b Cod liver oil, crude or refined...</td>
<td>Free</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>265c Haddock liver oil, crude or refined...</td>
<td>Free</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
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<tr>
<td>266 Resin oil...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>266a China wood oil...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>Tariff Item</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
<td>General Tariff</td>
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<tr>
<td>2666</td>
<td>Oiticica oil.............................. per pound</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>
| 267 | Crude petroleum not subjected to any other process than natural weathering and removal of foreign matter and water, when imported by oil refiners to be refined in their own factories:—
| | (i) -8155 specific gravity (42-0 A.P.I.) or heavier at 60 degrees Fahrenheit....... | Free | Free | Free |
| | (ii) Lighter than -8155 specific gravity (42-0 A.P.I.) at 60 degrees Fahrenheit per gallon | 1 ct. | 1 ct. | 1 ct. |
| 267a | Crude petroleum, n.o.p............................. per gallon | 1 ct. | 1 ct. | 1 ct. |
| 267b | Petroleum tops; blends of petroleum tops or petroleum products with crude petroleum; all the foregoing -7249 specific gravity (63-7 A.P.I.) or heavier, at 60 degrees Fahrenheit, when imported by oil refiners to be refined in their own factories......................... per gallon | Free | Free | Free |
| 268 | Natural casinghead, compression or absorption gasoline, lighter than 6690 specific gravity (60-0 A.P.I.) at 60 degrees Fahrenheit, when imported by refiners of crude petroleum for blending with gasoline wholly produced in Canada................................. | Free | Free | Free |
| 269 | Products of petroleum, n.o.p.:—
| | (i) Lighter than -8236 specific gravity (40-3 A.P.I.) at 60 degrees Fahrenheit per gallon | 1 ct. | 1 ct. | 2 cts. |
| | (ii) -8236 specific gravity (40-3 A.P.I.) or heavier at 60 degrees Fahrenheit per gallon | 1 ct. | 1 ct. | 1 ct. |
| 269a | Petroleum oil known as engine distillate -8017 specific gravity (45-0 A.P.I.) or heavier at 60 degrees Fahrenheit.. per gallon | 1 ct. | 1 ct. | 1 ct. |
| 270 | Oil when imported by miners or mining companies or concerns to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister........ | Free | Free | Free |
| 271 | Lubricating oils composed wholly or in part of petroleum:—
| | (a) Valued at less than 25 cents per gallon per gallon | 11 cts. | 24 cts. | 24 cts. |
| | (b) N.o.p.............................. per gallon | 10 p.c. | 12½ p.c. | 20 p.c. |
| 272 | Refined petroleum jellies and oils, for toilet, medicinal, edible, or similar purposes.......................... n.o.p.............................. | 15 p.c. | 22½ p.c. | 25 p.c. |
| 272a | Petroleum greases and lubricating greases. n.o.p.............................. | 12½ p.c. | 17½ p.c. | 20 p.c. |
| 272c | Paraffin wax when imported for use exclusively in the manufacture of candles........ | Free | Free | Free |
| 273 | Asphalt or asphaltum, solid... | 10 p.c. | 12½ p.c. | 25 p.c. |
| 273a | Asphalt or asphaltum, n.o.p......... | Free | Free | Free |
| 273b | Asphaltum oil for use only for paving purposes | Free | Free | Free |
| 273c | Carboile or heavy oil................ | Free | Free | Free |
| 274 | Petroleum coke, ground or unground.. | Free | Free | Free |
| 275 | Liquefied petroleum gases for heating, cooking or illuminating purposes, when imported in containers........................ | 10 p.c. | 12½ p.c. | 25 p.c. |
| 276a | (1) Cotton seed oil, crude, when imported to be refined for edible purposes...
| | (2) Crude cotton seed oil, when imported by manufacturers of cotton seed meal and refined cotton seed oil, for use exclusively in the manufacture of such commodities, in their own factories | Free | Free | 10 p.c. |

R.S., 1952.
### Goods Subject to Duty and Free Goods—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most Favoured Nation Tariff</th>
<th>General Tariff</th>
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<tr>
<td>276b</td>
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<td>276c</td>
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<td>280</td>
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</table>

#### Group VII.

**Earths, Earthenware and Stoneware.**

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

<table>
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<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
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<tr>
<td>281a</td>
<td>Free</td>
<td>Free</td>
<td>15 p.c.</td>
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<tr>
<td>281b</td>
<td>5 p.c.</td>
<td>15 p.c.</td>
<td>22 p.c.</td>
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<tr>
<td>282</td>
<td>12 1/2 p.c.</td>
<td>20 p.c.</td>
<td>22 1/2 p.c.</td>
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<tr>
<td>283</td>
<td>Free</td>
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<td>284</td>
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<td>20 p.c.</td>
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<td>284a</td>
<td>15 p.c.</td>
<td>27 1/2 p.c.</td>
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<td>284c</td>
<td>15 p.c.</td>
<td>27 1/4 p.c.</td>
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<td>35 p.c.</td>
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<td>287</td>
<td>Free</td>
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<td>288</td>
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<td>288a</td>
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<td>35 p.c.</td>
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<td>292</td>
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<td>293</td>
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<tr>
<td>294</td>
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<tr>
<td>295a</td>
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<td>295c</td>
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R.S., 1952.
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<th>Tariff Item</th>
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<tbody>
<tr>
<td>296a</td>
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GOODS
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<tr>
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<tbody>
<tr>
<td>307a Manufactures of marble, n.o.p.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>308a Manufactures of stone, n.o.p.</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>308a Manufactures of alabaster, n.o.p.</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>309 Roofing slate, per square of one hundred square feet.</td>
<td>50 cts.</td>
<td>70 cts.</td>
<td>75 cts.</td>
</tr>
<tr>
<td>309a Granules, whether or not coloured or coated, for use in the manufacture of roofing, including shingles and siding.</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>310 Slate mantels and other manufactures of slate, n.o.p.</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>311a Blackboards, solid, of slate or of paper composition.</td>
<td>Free</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>312 Asbestos in any form other than crude, and all manufactures thereof, n.o.p.</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>312a Asbestos in any form other than crude, and all manufactures thereof, when made from crude asbestos of Empire origin, n.o.p.</td>
<td>Free</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>313 Asbestos, crude</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>313 Plumbago, not ground or otherwise manufactured.</td>
<td>Free</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>314 Plumbago, ground, and manufactures of, n.o.p., and foundry facings of all kinds.</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>315 Carbons or carbon electrodes over three inches in circumference or outside measurement and not exceeding thirty-five inches in circumference or outside measurement; carbons of a class or kind not produced in Canada, when imported for use in the manufacture of dry batteries and dry cells.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>315a Carbons or carbon electrodes exceeding thirty-five inches in circumference or outside measurement.</td>
<td>Free</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>316 Electric light and arc carbons, pointed or not, and contact carbons, n.o.p.</td>
<td>22½ p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>316a Incandescent lamp bulbs for use in the manufacture of incandescent lamps; glass tubing for use in the manufacture of incandescent lamps, vials and ampoules; glass tubing, n.o.p., in straight lengths of not less than three feet; mantle stocking for gas light. and, per pound.</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>317 Glass cut to size adapted for use in the manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>318 Common and colourless window glass.</td>
<td>Free</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>320 Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p.</td>
<td>Free</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>321 Plate glass, not bevelled, in sheets or panes, exceeding seven square feet each, and not exceeding twenty-five square feet each, n.o.p.</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>322a Laminated glass, sheet or plate, and manufactures thereof, n.o.p.</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>323</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>324</td>
<td>12½ p.c.</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>325</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>326</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>32½ p.c.</td>
</tr>
<tr>
<td>326a</td>
<td>10 p.c.</td>
<td>22½ p.c.</td>
<td>32½ p.c.</td>
</tr>
<tr>
<td>326b</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>326c</td>
<td>Free</td>
<td>Free</td>
<td>9 p.c.</td>
</tr>
<tr>
<td>326d</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>326e</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>326f</td>
<td>Free</td>
<td>Free</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>326g</td>
<td>Free</td>
<td>15 p.c.</td>
<td>32½ p.c.</td>
</tr>
<tr>
<td>326i</td>
<td>Free</td>
<td>Free</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>327</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>327a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>328</td>
<td>Free</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>328a</td>
<td>5 p.c.</td>
<td></td>
<td>5 p.c.</td>
</tr>
</tbody>
</table>

**GROUP VIII.**

**Metals, and Manufactures Thereof.**

<table>
<thead>
<tr>
<th>Tariff Item.</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>329</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>329a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>330</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>
## GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>331 Bismuth, metallic, in its natural state</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>332 Ore of cobalt</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>333 Cinnabar; quicksilver; radium</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>334 Kryolite or cryolite</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>335 Manganese oxide of</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>336 Tea lead</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>337 Lead, old, scrap, pig and block...per pound</td>
<td>4 ct.</td>
<td>1 ct.</td>
<td>1 ct.</td>
</tr>
<tr>
<td>338 Lead, in bars and in sheets</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>339 Lead, manufactures of, n.o.p.</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>339a Lead capsules for bottles</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>340 Collapsible tubes of lead or tin or lead coated with tin...</td>
<td>10 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>341 Babbit metal and type metal, in blocks, bars, plates and sheets...</td>
<td>7½ p.c.</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>342 Phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire...</td>
<td>10 p.c.</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>342a Copper alloys containing boron, for use exclusively as a flux or a deoxidizer in melting non-ferrous metals...</td>
<td>5 p.c.</td>
<td>7¼ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>343 Tin, in blocks, pigs or bars</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>344 Tin strip waste and tin foil</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>345 Zinc dust, strip and sheets; zinc plates for marine boilers; sal ammoniac skimmings and seamless drawn tubing of zinc...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>345a Zinc spelter and zinc in blocks, pigs, bars or rods; zinc plates, n.o.p...per pound</td>
<td>4½ ct.</td>
<td>1½ ct.</td>
<td>1½ ct.</td>
</tr>
<tr>
<td>346 Zinc, manufactures of, n.o.p...</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>346a Zinc slugs or discs, when imported by manufacturers of electric dry batteries for use in the manufacture of seamless cups or shells for such batteries, in their own factories...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>348 Copper scrap, and copper in pigs, blocks or ingots; cathode plates of electrolytic copper for melting...per pound</td>
<td>1 ct.</td>
<td>1½ cts.</td>
<td>1½ cts.</td>
</tr>
<tr>
<td>348a Sculptures in any material, in round or in relief, cast or cut from models prepared in Canada and designed by sculptors domiciled therein, not to include more than two replicas or reproductions of the original model, under such regulations as the Minister may prescribe...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>348b Tin plate scrap, when for use exclusively in recovering copper from acidic mine waters in connection with copper mining operations</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>348c Brass scrap and brass in blocks, ingots or pigs; copper in bars or rods, not less than six feet in length, unmanufactured, n.o.p.; copper in strips, sheets or plates, not polished, planished or coated; brass or copper tubing, in lengths not less than six feet, and not polished, bent or otherwise manufactured...</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>348d Copper in bars or rods, when imported by manufacturers of trolley, telegraph and telephone wires, electric wires and electric cables, for use only in the manufacture of such articles in their own factories...</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>348e Brass or copper tubing, not more than one-half of an inch in diameter, in lengths not less than six feet, coated with metal, and not polished, bent, or otherwise manufactured...</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
</tbody>
</table>

R.S., 1952.
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>348f</td>
<td>Copper covered steel wire not less than one-quarter inch in diameter and rods, when imported by manufacturers of trolley, telegraph and telephone wires, electric wires and electric cables, for use only in the manufacture of such articles in their own factories.</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>349</td>
<td>Brass in bars and rods, in coil or otherwise, not less than six feet in length, and brass in strips, sheets or plates, not polished, planished or coated.</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>349a</td>
<td>Alloys of copper, n.o.p. containing 90 p.c. or more by weight of copper, vis.: sheets, plates, strips, bars, rods and tubes.</td>
<td>7½ p.c.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>349b</td>
<td>Alloys of magnesium, vis.: ingots, pigs, sheets, plates, strips, bars, rods and tubes.</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>349c</td>
<td>Magnesium scrap. Nothing shall be deemed to be magnesium scrap except waste or refuse magnesium, fit only to be remelted.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>350</td>
<td>Wire of all metals and kinds, n.o.p.</td>
<td>10 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>351</td>
<td>Wire, single or several, covered with any material, including cable so covered, n.o.p.</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>351a</td>
<td>Wire, twisted, braided or stranded, including wire rope and wire cable, coated or not, n.o.p.</td>
<td>17½ p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>351b</td>
<td>Wire cloth, when imported by manufacturers of fourdrinier wires or of paper-machine wire cloth, for use exclusively in their own factories.</td>
<td>17½ p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>351c</td>
<td>Brass wire, when imported by manufacturers of foudrinier wires or of paper-machine wire cloth, for use exclusively in their own factories.</td>
<td>Free</td>
<td>15 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>352</td>
<td>Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n.o.p.; and manufacturers of brass or copper, n.o.p.</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>352a</td>
<td>Coils of wire, imported for use of churches only.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>352b</td>
<td>Screws of brass, copper or other metal, n.o.p.</td>
<td>22½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>352c</td>
<td>Coin locks of which solid brass or bronze are the components of chief value, plain, polished or plated.</td>
<td>15 p.c.</td>
<td>35 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>352d</td>
<td>Metal parts in any degree of manufacture, coated or not, and wooden parts in the rough, when imported by manufacturers of spools, quills, pins, bobbins and shuttles, for use in the manufacture of such articles, in their own factories.</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>353</td>
<td>Aluminum and alloys thereof, crude or semifabricated.</td>
<td>Free</td>
<td>2 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>353a</td>
<td>(a) Pigs, ingots, blocks, notch bars, slabs, billets, blooms, and wire bars.</td>
<td>Free</td>
<td>3 cts.</td>
<td>7½ cts.</td>
</tr>
<tr>
<td>353b</td>
<td>(b) Bars, rods, plates, sheets, strips, circles, squares, discs and rectangles.</td>
<td>22½ p.c.</td>
<td>23½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>353c</td>
<td>(c) Angles, channels, beams, tees and other rolled, drawn or extruded sections and shapes.</td>
<td>Free</td>
<td>23½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>353d</td>
<td>(d) Wire and cable, twisted or stranded or not, and whether reinforced with steel or not.</td>
<td>Free</td>
<td>23½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>353e</td>
<td>(e) Pipes and tubes.</td>
<td>Free</td>
<td>23½ p.c.</td>
<td>30 p.c.</td>
</tr>
</tbody>
</table>
## Goods Subject to Duty and Free Goods—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>(f) Leaf, n.o.p., or foil, less than 0.005 inch in thickness, plain or embossed, with or without backing</td>
<td>Free</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(g) Aluminum powder</td>
<td>Free</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(h) Aluminum leaf, less than 0.005 millimetre in thickness</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(i) Aluminum scrap</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

Nothing shall be deemed to be aluminum scrap except waste or refuse aluminum, fit only to be remelted.

- **354** Manufactures of aluminum, n.o.p.
- **354a** Kitchen or household hollow-ware of aluminum, n.o.p.
- **354b** Kitchen or household hollow-ware of nickel, n.o.p.
- **354c** Aluminum capsules for bottles
  - On and after March 31, 1950...

- **355** Nickel, and alloys containing sixty per cent by weight or more of nickel, n.o.p., viz.: ingots, blocks and shot; shapes or sections, billets, bars and rods, rolled, extruded, or drawn (not including nickel processed for use as anodes); strip, sheet and plate (polished or not); seamless tube...
  - Free | Free | Free |

- **355a** Rods containing 90 per cent or more of nickel, when imported by manufacturers of nickel electrode wire for spark plugs, for use exclusively in the manufacture of such wire for spark plugs in their own factories...

- **356** Britannia metal in pigs, blocks or bars; nickel silver and German silver, in ingots or blocks, n.o.p.
- **356a** Nickel silver and German silver in bars, rods, strips, sheets, plates or anodes...
  - 15 p.c. | 30 p.c. | 30 p.c. |

- **356b** Nickel chromium, in bars or rods not more than three-fourths of an inch in diameter containing more than fifty per cent nickel and more than ten per cent chromium, of a class or kind not manufactured in Canada, when imported by manufacturers of electric resistance wire and electric resistance strip or ribbon for use only in the manufacture of such articles in their own factories...
  - Free | Free | Free |

- **357** Britannia metal, nickel silver, Nevada and German silver, manufactures of, n.o.p., not plated,

- **358** Anodes of nickel, zinc, copper, silver or gold...
- **359** Gold and silver, in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings; bullion fringe or gold fringe; scrap jewellery, fit only to be remelted, under such regulations as the Minister may prescribe...

- **360** British and Canadian coin and foreign gold coin...
- **361** Gold and silver leaf; Dutch or schlag metal leaf; brocade and bronze powders...
- **362** Articles consisting wholly or in part of sterling or other silverware, n.o.p.; manufactures of gold or silver, n.o.p.
- **362a** Metal parts, electro-plated, for loose-leaf binders...
- **362b** Toilet articles of all kinds, including atomizers, brushes, buffers, button hooks, combs, cuticle knives, hair receivers, hand-mirrors, jewel boxes, manicure scis...
### Goods Subject to Duty and Free Goods—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>362c</td>
<td></td>
<td>17½ p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>Nickel-plated ware, gilt or electro-plated ware, n.o.p.</td>
<td></td>
<td>17½ p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>363</td>
<td></td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Platinum wire and platinum bars, strips, sheets or plates; platinum, palladium, iridium, osmium, ruthenium and rhodium, in lumps, ingots, powder, sponge or scrap.</td>
<td></td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>364</td>
<td></td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Diamond dust or bort and black diamonds, for borers; diamond dust mixed with a carrier, in cartridges, the component material of chief value being diamond dust.</td>
<td></td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>365</td>
<td></td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewellery, filled gold and silver seamless wire and for dental purposes.</td>
<td></td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>365a</td>
<td></td>
<td>25 p.c.</td>
<td></td>
</tr>
<tr>
<td>Findings of metal, not plated or coated, including stampings, trimmings, spring-rings, bolt-rings, clasps, snap, swivels, vest chain bars, joints, catches, pin tongues, buckle tongues, coil pins, clip actions, settings and eye pins, when imported by manufacturers of jewellery or ornaments for the adornment of the person, for use exclusively in the manufacture of such articles, in their own factories</td>
<td></td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>365b</td>
<td></td>
<td>Free</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>Wire or strip, viz.: Gold, gold-filled, silver, silver-filled, brass or nickel silver, knurled, twisted, figured or with ornamental design rolled or drawn thereon, and wire of nickel silver, plain, in coil or otherwise, when imported by manufacturers of jewellery or ornaments for the adornment of the person, for use exclusively in the manufacture of such articles, in their own factories</td>
<td></td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>366</td>
<td></td>
<td>20 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>Watches of all kinds</td>
<td></td>
<td>Free</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>When imported under the Most-Favoured-Nation or the General Tariff, the duty shall be not less than</td>
<td></td>
<td>40 cts.</td>
<td>40 cts.</td>
</tr>
<tr>
<td>366a</td>
<td></td>
<td>Free</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>Watch actions and movements, finished or unfinished.</td>
<td></td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>When imported under the Most-Favoured-Nation or the General Tariff, the duty shall be not less than</td>
<td></td>
<td>40 cts.</td>
<td>40 cts.</td>
</tr>
<tr>
<td>366b</td>
<td></td>
<td>Free</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>Parts of watch movements, finished or unfinished.</td>
<td></td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>When imported under the Most-Favoured-Nation or General Tariff, the duty on plates designed to hold in place four or more wheels or other moving parts shall be not less than</td>
<td></td>
<td>5 cts.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>367</td>
<td></td>
<td>20 p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases.</td>
<td></td>
<td>15 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>When imported under the Most-Favoured-Nation or the General Tariff, the duty shall be not less than</td>
<td></td>
<td>40 cts.</td>
<td>50 cts.</td>
</tr>
<tr>
<td>369</td>
<td></td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>Parts of clock movements or of clockwork mechanisms, finished or unfinished, not including plates</td>
<td></td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
</tbody>
</table>

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**R.S., 1952.**
##GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>370 Copper rollers, and stones, used in the printing of textile fabrics or wallpaper.</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>371 Spurs and stilts, adapted for use in the manufacture of earthenware.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>372 Blast furnace slag.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>373 Scrap of iron or steel:—</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(a) Wrought, being waste or refuse, to be remelted in furnaces or cupolas.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(b) Cast, being waste or refuse, to be remelted in furnaces or cupolas.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(c) Railway rails, which have been in actual use, to be remelted in furnaces or to be remanufactured in rolling mills into other products than iron or steel rails.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Articles of iron or steel, damaged in transit, if broken up under Customs supervision, and rendered unsaleable except as scrap, may be entered for duty as scrap.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>374 Pig iron, n.o.p.</td>
<td>$1.50</td>
<td>$2.50</td>
<td>$2.50</td>
</tr>
<tr>
<td>375 Ferro-alloys:—</td>
<td>Free</td>
<td>1 ct.</td>
<td>1/2 ct.</td>
</tr>
<tr>
<td>(a) Ferro-manganese, spiegeleisen and other alloys of manganese and iron containing not more than 1 per centum, by weight, of silicon—per pound, or fraction thereof, on the manganese contained therein.</td>
<td>Free</td>
<td>1/4 cts.</td>
<td>1/4 cts.</td>
</tr>
<tr>
<td>(b) Silico-manganese, silicospiegel and other alloys of manganese and iron containing more than 1 per centum, by weight, of silicon—per pound, or fraction thereof, on the manganese contained therein.</td>
<td>Free</td>
<td>2 1/2 cts.</td>
<td>2 1/2 cts.</td>
</tr>
<tr>
<td>(c) Ferro-silicon, being an alloy of iron and silicon containing 60 per centum or more, by weight, of silicon and less than 90 per centum—per pound, or fraction thereof, on the silicon contained therein.</td>
<td>Free</td>
<td>5 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>(d) Ferro-silicon, being an alloy of iron and silicon containing 90 per centum or more, by weight, of silicon and less than 90 per centum—per pound, or fraction thereof, on the silicon contained therein.</td>
<td>Free</td>
<td>1 1/2 cts.</td>
<td>1 1/2 cts.</td>
</tr>
<tr>
<td>(e) All alloys used in the manufacture of steel or iron, n.o.p.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>376 Sponge iron.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>376a Chromium metal and tungsten metal, in lumps, powder, ingots, blocks or bars, and scrap of alloy metal containing chromium and tungsten, when imported by manufacturers for use exclusively for alloying purposes, in their own factories.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>376b Materials imported by manufacturers of sintered hard metal compounds of the tungsten carbide type, for use in the manufacture of such compounds in their own factories.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>377 Ingots, of iron or steel, n.o.p.</td>
<td>$1.50</td>
<td>$3.00</td>
<td>$3.00</td>
</tr>
<tr>
<td>377a Blooms, cogged ingots, slabs, billets, n.o.p., sheet bars, of iron or steel, by whatever process made, n.o.p.</td>
<td>$2.50</td>
<td>$4.50</td>
<td>$4.50</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>377b</td>
<td>Free</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>377c</td>
<td>Ingots, cagged ingots, blooms, slabs, billets, n.o.p., of iron or steel, valued at not less than 3 cents per pound, when imported by manufacturers of steel for use exclusively in the manufacture of steel, in their own factories, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>$3.00</td>
</tr>
<tr>
<td>377d</td>
<td>Billets of steel of Bessemer quality, when imported by manufacturers of seamless steel tubes for use exclusively in the manufacture of seamless steel tubes, in their own factories.</td>
<td>Free</td>
<td>$3.00</td>
</tr>
<tr>
<td>377e</td>
<td>Wrought or puddled iron in the form of billets, bars, rods, sheets, strips or plates.</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>377f</td>
<td>Bars or rods, of iron or steel, hot rolled, viz.: Rounds over 4½ inches in diameter and squares over 4 inches. Bars and rods, of iron or steel; billets, of iron or steel, weighing less than 60 pounds per lineal yard: (a) Not further processed than hot rolled, n.o.p.; (b) Not further processed than hammered or pressed, n.o.p.; (c) Cold rolled, drawn, reeled, turned or ground, n.o.p.; (d) Hot rolled, valued at not less than 4 cents per pound, n.o.p.</td>
<td>$4.25</td>
<td>$7.00</td>
</tr>
<tr>
<td>378</td>
<td>Bars or rods, of iron or steel, weighing less than 60 pounds per lineal yard, hot rolled, as hereunder defined, under regulations prescribed by the Minister: (a) Rods, when imported by manufacturers of horseshoe nails for use exclusively in the manufacture of horseshoe nails, in their own factories.</td>
<td>$7.00</td>
<td>$7.00</td>
</tr>
<tr>
<td>379</td>
<td>Bars or rods, of iron or steel, including billets weighing less than 60 pounds per lineal yard, hot rolled, as hereunder defined, under regulations prescribed by the Minister: (a) Rods, in the coil, or bars, one and one-eighth of an inch in diameter and over, when imported by manufacturers of chain for use exclusively in the manufacture of chain, in their own factories.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>(b) Rods, in the coil, not over •375 inch in diameter when imported by manufacturers of wire for use exclusively in the manufacture of wire, in their own factories.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>(c) Bars, when imported by manufacturers of shovels for use exclusively in the manufacture of shovels, in their own factories.</td>
<td>$2.75</td>
<td>$3.00</td>
</tr>
<tr>
<td></td>
<td>(d) Bars, of iron or steel, hot rolled, 5 inches in diameter and larger, when imported by manufacturers of polished shafting for use in their own factories.</td>
<td>$2.25</td>
<td>$5.00</td>
</tr>
<tr>
<td></td>
<td>(f) Sash or casement sections of iron or steel, hot or cold rolled, not punched, drilled nor further manufactured, when</td>
<td>Free</td>
<td>$7.00</td>
</tr>
</tbody>
</table>
GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>380 Plates of iron or steel, hot or cold rolled:</td>
<td>Free</td>
<td>$7.00</td>
<td>$7.00</td>
</tr>
<tr>
<td></td>
<td>(a) Not more than 66 inches in width, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) More than 66 inches in width, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) Flattened, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(d) With chequer, diamond or other raised pattern on contact surface, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td>381 Sheets of iron or steel, hot or cold rolled:</td>
<td>Free</td>
<td>$8.00</td>
<td>$8.00</td>
</tr>
<tr>
<td></td>
<td>(a) -0.050 inch or less in thickness, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) More than -0.050 inch in thickness, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td>382 Hoop, band or strip, of iron or steel:</td>
<td>Free</td>
<td>$7.00</td>
<td>$7.00</td>
</tr>
<tr>
<td></td>
<td>(a) Hot rolled, -0.080 inch or less in thickness, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Cold rolled or cold drawn, -0.080 inch or less in thickness, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td>383 Sheets, plates, hoop, band or strip, of iron or steel:</td>
<td>Free</td>
<td>$5.00</td>
<td>$5.00</td>
</tr>
<tr>
<td></td>
<td>(a) Coated with tin, of a class or kind not made in Canada, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Coated with tin, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) Coated with zinc, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(d) Coated with metal or metals, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(e) Coated with paint, tar, asphaltum or otherwise coated, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(f) Coated with vitreous enamel, n.o.p.</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(g) Corrugated, coated or not</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td>384 Skelp of iron or steel, hot rolled, when imported by manufacturers of pipes and tubes for use exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister</td>
<td>Free</td>
<td>5 p.c.</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>385 Sheets, plates, hoop, band or strip, of iron or steel, hot rolled, valued at not less than five cents per pound, n.o.p.</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>385a Sheets, plates, hoop, band or strip, of rust, acid or heat resisting steels, hot or cold rolled, polished or not, valued at not less than five cents per pound</td>
<td>Free</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>386 Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by the Minister:</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td></td>
<td>(a) Plates, when imported by manufacturers for use exclusively in the manufacture or repair of the pressure parts of boilers, pulp digesters, steam accumulators and vessels for the refining of oil, in their own factories</td>
<td>per ton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Sheets, plates, hoop, band or strip, cold rolled, when imported by manufacturers for use exclusively in the manufacture of butts, hinges, typewriters or sewing machines, in their own factories</td>
<td>per ton</td>
<td></td>
</tr>
</tbody>
</table>
| | (c) Sheets, plates, hoop, band or strip, hot rolled, being mould boards, shares, cultivator or shoe shapes, plough plates, land sides or disc circles, when such rectangles, circles or sketches are cut to

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<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>shape but not moulded, punched, polished or otherwise manufactured, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(d) Sheets, hoop, band or strip, coated or not, polished or not, when imported by manufacturers of saddlery hardware and saddles of use exclusively in the manufacture of such articles, in their own factories...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(e) Sheets, hoop, band or strip, hot or cold rolled, when imported by manufacturers of shovels for use exclusively in the manufacture of shovels, in their own factories...</td>
<td>Free</td>
<td>$2.75</td>
<td>$3.00</td>
</tr>
<tr>
<td>(f) Hoop, band or strip, hot or cold rolled or drawn, coated or not, when imported by manufacturers of masts for use exclusively in the manufacture of masts, in their own factories...</td>
<td>Free</td>
<td>5 p.c.</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>(g) Sheets, plates, hoop, band or strip, not tempered or ground nor further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws or straw cutters for use exclusively in the manufacture of saws or straw cutters, in their own factories...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(h) Sheets, plates, hoop, band or strip, hardened, tempered or ground, not further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws for use exclusively in the manufacture of saws, in their own factories...</td>
<td>Free</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>(i) Sheets, hoop, band or strip, when imported by manufacturers for use exclusively in the manufacture of buckle clasps, bedfasts, furniture casters, corset steels, clock springs, shoe shanks, phonograph motor springs or ball bearings, in their own factories...</td>
<td>Free</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>(j) Hoop, band or strip, being tagging metal, coated or not, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of shoe and corset laces, in their own factories...</td>
<td>Free</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>(k) Sheets, hot or cold rolled, when imported by manufacturers of hollow-ware coated with vitreous enamel or of apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of hollow-ware coated with vitreous enamel or of vitreous-enamelled sheets for apparatus designed for cooking or for heating buildings...</td>
<td>Free</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
</tr>
</tbody>
</table>

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### British Preferential Tariff

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Tariff Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>(m) 1</td>
<td>Sheets of iron or steel, cold rolled, when imported by manufacturers for use exclusively in the manufacture of sheets coated with tin</td>
<td>Free</td>
</tr>
<tr>
<td>(m) 2</td>
<td>Sheets, hoop, band or strip, of iron or steel, hot rolled, when imported by manufacturers for use exclusively in the manufacture of sheets, hoop, band or strip, coated with zinc or other metal or metals, not including tin, in their own factories</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>(n) 1</td>
<td>Hoop, band or strip, hot rolled, in coils not less than 100 feet in length, when imported by manufacturers for use exclusively in the manufacture of cold rolled iron or steel, in their own factories</td>
<td>Free</td>
</tr>
<tr>
<td>(o) 1</td>
<td>Hoop, band or strip, cold rolled, electro-galvanized, six inches or less in width, in coils of not less than 100 feet, when imported by manufacturers for use exclusively in the manufacture of rolling doors of steel, in their own factories</td>
<td>Free</td>
</tr>
<tr>
<td>(p) 1</td>
<td>Sheets or strip, of iron or steel, hot or cold rolled, with silicon content of 0.075 per centum or more, when imported by manufacturers of electrical apparatus or of parts thereof, for use in the manufacture of electrical apparatus or of parts thereof, in their own factories</td>
<td>Free</td>
</tr>
<tr>
<td>(q) 1</td>
<td>Hoop steel, hot or cold rolled, plain or coated, 0.064 inch or less in thickness, not more than three inches in width, when imported by manufacturers of barrels or kegs or by manufacturers of flat hoops for barrels and kegs, for use exclusively in their own factories</td>
<td>Free</td>
</tr>
<tr>
<td>(r) 1</td>
<td>Sheets or strip, cold rolled, when imported by manufacturers of pipes and tubes for use exclusively in the manufacture of pipes and tubes in their own factories, under regulations prescribed by the Minister</td>
<td>Free</td>
</tr>
</tbody>
</table>

### General Tariff

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Tariff Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>387</td>
<td>Railway rails, of iron or steel, of any weight, for any purpose, punched, drilled or not, n.o.p.</td>
<td>$4.50</td>
</tr>
<tr>
<td>387a</td>
<td>Railway ties, fish-plates, splice bars, rail joints, tie-plates, of iron or steel, per ton</td>
<td>$5.00</td>
</tr>
<tr>
<td>387b</td>
<td>Railway intersection layouts, intersections, switches, crossings, frogs, guard rails, of iron or steel</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>387c</td>
<td>Steel grooved (or girder) rails for electric tramway use, weighing not less than 75 pounds per lineal yard, punched, drilled, or not, of shapes and lengths not made in Canada</td>
<td>Free</td>
</tr>
<tr>
<td>388</td>
<td>Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, n.o.p.; piling of iron or steel, not punched or drilled, weighing not less than 35 pounds per lineal yard, including interlocking sections, if any, used therewith, n.o.p.</td>
<td>Free</td>
</tr>
</tbody>
</table>

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### Goods Subject to Duty and Free Goods—Continued

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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>388a Iron or steel shapes or sections, as hereunder defined, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, viz.: I-beams, up to and including 6 inches in depth, but not to include H sections; channels, up to and including 7 inches in depth; angles, up to and including 6 inches by 6 inches; sees, up to and including 6 inches in depth of web . . . . per ton</td>
<td>$4.00</td>
<td>$6.00</td>
<td>$6.00</td>
</tr>
<tr>
<td>388b Iron or steel angles, beams, channels, columns, girders, joists, tees, sees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n.o.p.; piling of iron or steel, not punched or drilled, including interlocking sections, if any, used therewith, n.o.p . . . . per ton</td>
<td>$4.00</td>
<td>$7.00</td>
<td>$7.00</td>
</tr>
<tr>
<td>388c Iron or steel beams or joists, not punched, drilled or further manufactured than hot rolled, weighing less than 3/4 pounds per lineal yard for each inch in depth of web . . . .</td>
<td>5 p.c.</td>
<td>12 1/2 p.c.</td>
<td>17 1/2 p.c.</td>
</tr>
<tr>
<td>388d Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, sees, and other shapes or sections, punched, drilled or further manufactured than hot rolled or cast, n.o.p. . . . .</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>389 Upon any article or commodity enumerated in tariff items 377, 377a, 378, 378a, 378b, 388, 388a, 388b, and 388c of this Schedule, not being of greater value than 61 cents per pound, there shall be levied, collected and paid, under regulations prescribed by the Minister, in addition to the rates of Customs duties enumerated in such said tariff items, an ad valorem surtax of five per centum when any such said article or commodity contains any one or more of the following: (a) Vanadium, 0-15 per centum or more, by weight. (b) Molybdenum, 0-15 per centum or more, by weight. (c) Nickel, 0-4 per centum or more, by weight. (d) Chromium, 0-4 per centum or more, by weight. (e) Tungsten, 0-4 per centum or more, by weight. (f) Cobalt, 0-4 per centum or more, by weight. (g) Manganese, 1-0 per centum or more, by weight. (h) Silicon, 1-0 per centum or more, by weight. (i) Any other element, not being iron or carbon, in excess of 0-5 per centum by weight.</td>
<td>Free</td>
<td>$3.00</td>
<td>$3.00</td>
</tr>
</tbody>
</table>

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Goods

R.S., 1952.
<table>
<thead>
<tr>
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<th>Most Favoured Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>390c</td>
<td>Free</td>
<td>Free</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>391</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>392</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>392a</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>392b</td>
<td>Free</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>392c</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>393</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>394</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>395</td>
<td>Free</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>395a</td>
<td>Free</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>396</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>396a</td>
<td>$5.00</td>
<td>$12.00</td>
<td>$14.00</td>
</tr>
<tr>
<td>397</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>398</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>398a</td>
<td>Free</td>
<td>5 p.c.</td>
<td>5 p.c.</td>
</tr>
</tbody>
</table>

GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

R.S., 1952.
<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>398b</td>
<td>Free</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>399</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>399a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>399b</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>399c</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>400</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>401</td>
<td>(a) Barbed fencing, coated or not</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td></td>
<td>(b) Twisted, braided or stranded, including wire rope or cable, coated or not, n.o.p.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td></td>
<td>(c) Drawn flat or cold rolled flat after drawing, coated or not, n.o.p., not more than 0.25 inch in width and less than 0.1875 inch in thickness</td>
<td>7½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td></td>
<td>(d) Coated with zinc or spelter, curved or not, in coils, -144, -104, or -002 inch in diameter, with tolerance not to exceed -004 inch, and not for use in telegraph or telephone lines, n.o.p.</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td></td>
<td>(e) Coated with zinc or spelter, n.o.p.</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td></td>
<td>(f) Single or several, coated, n.o.p., or covered with any material, including cable so covered</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td></td>
<td>(g) N.o.p.</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>402</td>
<td>Woven or welded wire fencing, of iron or steel, from wire not more than -144 inch and not less than -008 inch in diameter, with tolerance not to exceed -004 inch; wire fencing, of iron or steel, coated or not, n.o.p.</td>
<td>Free</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>402a</td>
<td>Woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
</tr>
</tbody>
</table>

GOODS
R.S., 1952.
### Goods Subject to Duty and Free Goods—Continued

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>402b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Woven netting, of iron or steel, coated, made from wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur farms, under regulations prescribed by the Minister: (1) Of a class or kind not made in Canada 5 p.c.</td>
<td>17 p.c.</td>
<td>30 p.c.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>17 p.c.</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td></td>
<td>20 p.c.</td>
<td>30 p.c.</td>
<td></td>
</tr>
<tr>
<td>402c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wire of steel, coated with zinc or spelter, curved or not, in coils, not more than -144 inch and not less than -080 inch in diameter, with tolerance not to exceed -004 inch, when imported by manufacturers of barbed fencing wire or of wire fencing for use exclusively in the manufacture of barbed fencing wire or of wire fencing, in their own factories.</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>403</td>
<td>(a) Spring, not less than -40 per centum, by weight, of carbon, when imported for use exclusively in the manufacture of springs for mattresses, cushions or upholstery: (i) -128, -116, -104 and -092 inch in diameter, with a tolerance not to exceed -003 inch.</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td></td>
<td>(ii) -144, -080, -072, -064, -056 and -048 inch in diameter, with a tolerance not to exceed -003 inch.</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td></td>
<td>(b) Flat or woven flat, including steel strip, in the coil, coated or not, -064 inch in thickness or thinner, with tolerance not to exceed -002 inch, when imported by manufacturers of corset clasps, steel, wires and dress stays for use exclusively in the manufacture of corset clasps, steel, wires and dress stays, in their own factories.</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td></td>
<td>(c) Valued at not less than 2½ cents per pound, when imported by manufacturers of wire rope for use exclusively in the manufacture of wire rope, in their own factories, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td></td>
<td>(d) Single, not covered, in coils, for use exclusively in trolling in bona fide deep sea or inland commercial fishing operations...</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td></td>
<td>(e) Steel wire, coated or not, when imported by manufacturers of machine card clothing for use exclusively in the manufacture of machine card clothing, in their own factories...</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>(f) Wire, of rust or acid resisting steel, twisted or stranded, for use exclusively in commercial fishing operations...</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>404c</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>Springs, of iron or steel: (a) For the running and draft gear of railway vehicles, including locomotives and tenders...</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td></td>
<td>22½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>405c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Springs, of iron or steel, when imported by manufacturers of surgical trusses for use exclusively in the manufacture of surgical trusses, in their own factories, under regulations prescribed by the Minister...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

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### Sch. Customs Tariff. Chap. 60. 69

**GOODS SUBJECT TO DUTY AND FREE GOODS—Continued**

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<thead>
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<tbody>
<tr>
<td>405a Springs, of iron or steel, when imported by manufacturers of clocks for use exclusively in the manufacture of clocks, in their own factories, under regulations prescribed by the Minister</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>406 Coil chain, coil chain links, including repair links, and chain shackles, of iron or steel: (a) One and one-eighth inches in diameter and over</td>
<td>Free</td>
<td>5 p.c.</td>
<td>5 p.q.</td>
</tr>
<tr>
<td>(b) less than one and one-eighth inches in diameter</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>407 Silent chain and finished roller chain, of iron or steel, and complete parts thereof, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over gears or sprockets with machine cut teeth</td>
<td>Free</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>Chains, of iron or steel, n.o.p., and complete parts thereof</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>408 Malleable sprocket chain and link belting chain of iron or steel, including roller chain of all kinds for operating on steel sprockets or gears, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories, under regulations prescribed by the Minister</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409 Cream separators and complete parts thereof; including steel bowls</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409a Milking machines and attachments therefor; centrifugal machines for testing butterfat, milk or cream; complete parts of all the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409b Cultivators, harrows, seed-drills, harrow-hoes, horse-hoes, scuffleers, manure spreaders, garden seeders, weeder, and complete parts of all the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409c Ploughs; farm, field, lawn or garden rollers; soil packers; complete parts of all the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409d Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators including the motive power incorporated therein, and complete parts of all the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409e (i) Spraying and dusting machines and attachments therefor, including hand sprayers; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; animal dehorning instruments; and complete parts of all the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(ii) Fruit and vegetable grading, grating, washing and wiping machines and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or tying cut flowers, vegetables and nursery stock, and complete parts thereof; machines and complete parts thereof for making or lidding boxes for fruit or vegetables; egg-graders and egg-cleaners, and complete parts thereof, not including aluminum parts</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

R.S., 1952.
<table>
<thead>
<tr>
<th>Tariff Item</th>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>409f</td>
<td>(iii) Complete parts of aluminum for egg-graders</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409g</td>
<td>Incubators for hatching eggs, brooders for rearing young fowl, and complete parts of all the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409h</td>
<td>Hay presses and complete parts thereof</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409i</td>
<td>Scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, pronged forks, rakes, n.o.p.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409j</td>
<td>Fanning mills; peaviners; corn husking machines; threshing machine separators, including weighers, wind stackers, buggers and self-feeders thereof; complete parts of all the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409k</td>
<td>Windmills and complete parts thereof, not including shafting</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409l</td>
<td>Traction ditching machines (not being ploughs) and complete parts thereof</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409m</td>
<td>Internal combustion traction engines; traction attachments designed to be combined with automobiles in Canada for use as traction engines; complete parts of all the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409n</td>
<td>Portable engines with boilers, in combination, for farm purposes; horse powers; complete parts of all the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409o</td>
<td>Equipment for generating electric power for farm purposes only, viz.: engine, gas tank, generator, storage battery, and switchboard or panel; and complete parts of the foregoing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409p</td>
<td>Pasteurizers for dairying purposes and complete parts thereof</td>
<td>Free</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>409q</td>
<td>Auxiliary internal combustion engines incorporated in or attached to agricultural implements or agricultural machinery</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>409r</td>
<td>Milk evaporators for dairying purposes and complete parts thereof</td>
<td>Free</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>410</td>
<td>Car loading machines and complete parts thereof for use exclusively for loading coal into box cars</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410a(i)</td>
<td>Loading machines; shaker trough, belt trough, chain or elevating conveyors; air engines; flame-proof enclosed driving motors; of a class or kind not made in Canada, and parts of all motive power or machinery mentioned in this item, for use exclusively in mining operations</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410a(ii)</td>
<td>Trucks or tractors, self-propelled, mounted on wheels or on endless tracks, including motive power, when of a class or kind not</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Tariff Item</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
<td>General Tariff</td>
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</tr>
<tr>
<td>410b</td>
<td>Free</td>
<td>Free</td>
<td>27½ p.c.</td>
<td></td>
</tr>
<tr>
<td>410c (i)</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td></td>
</tr>
<tr>
<td>410c (ii)</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td></td>
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<tr>
<td>410d</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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</tr>
<tr>
<td>410e</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
<td></td>
</tr>
</tbody>
</table>

Goods made in Canada, for use exclusively underground in mining operations; parts of the foregoing:

(iii) Diesel-powered self-propelled trucks, mounted on rubber-tired wheels, side or rear dump, having a rated capacity, by struck volume, of not less than 9½ cubic yards and, by payload weight, of not less than 15 tons, and complete parts thereof, for off-highway use in carrying minerals, ores, rock, stone, sand, gravel and other excavated materials in open-pit mines, quarries, gravel and sand pits or at construction sites.

(iv) Mine car loaders, self-propelled, single-bucket type, the bucket of which loads at the front and moves over the loader to discharge at the rear, n.o.p., and parts thereof, for use exclusively in mining operations.

410e Rope twenty-one hundred feet and more in length, designed for use in drilling wells two thousand feet and more in depth and four inches or more in diameter, and for use in raising and lowering casing more than four inches in diameter for such wells, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals.

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

#### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<tbody>
<tr>
<td>410g</td>
<td>Free</td>
<td>5 p.c.</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>Articles for use exclusively in the metallurgy or smelting of iron, viz.: machinery and apparatus for sintering or nodulizing iron ore, concentrated or not, or flue dust; machinery and apparatus for use exclusively in the construction, equipment and repairs of blast furnaces for smelting iron ore, such machinery and apparatus to include hot blast stoves and burners, blast piping and valves connecting the blowing engines with the furnace, scale cars, charging and hoisting apparatus, blast furnace gas piping, cleaners and washers; and parts of all the foregoing, but not to include wrought iron pipe or valves 10 inches and under in diameter, nor structural iron work.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410h</td>
<td>Equipment and parts thereof for distributing stone dust in mines.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410i</td>
<td>(1) Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, including high pressure oxygen pumps for use exclusively in connection with such appliances, and automatic resuscitation apparatus for artificial breathing to aid in the saving of human life, and parts of all the foregoing.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>(2) Combustible gas indicators, for detecting explosive gases or vapors; methane detectors; carbon monoxide detectors and continuous indicators and recorders; carbon monoxide alarm; pyrotanic detectors for determining the presence and quantity of carbon monoxide in the blood; inhalators for use in reviving victims of carbon monoxide poisoning; pocket gas respirators, dust respirators, paint and lacquer spray respirators, fume and smoke masks, and hose mask outfits complete with face piece, harness, air line and air pump or blower; designed for the protection of firemen and industrial workers; special safety goggles, designed for eye protection of miners, welders, foundrymen and other industrial workers employed in hazardous work; parts of all the foregoing.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410j</td>
<td>Miners' acetylene lamps and parts thereof; miners' safety lamps and parts thereof; accessories for cleaning, filling, charging, opening and testing miners' lamps; battery renewal preparations for miners' electric safety lamps; all for use exclusively in mines.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410k</td>
<td>Machinery and apparatus, of a class or kind not made in Canada, for use exclusively in handling ore and other materials to be charged into the blast furnace, from the dock, car or stock pile, at the smelting works.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410l</td>
<td>Coal crushers, ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n.o.p., and parts of all the foregoing, for use exclusively in mining, metallurgical or quarrying operations.</td>
<td>5 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>410m</td>
<td>Diamond drills and core drills, not including motive power, electrically operated, rotary coal drills, and coal cutting ma...</td>
<td>2256</td>
<td></td>
</tr>
</tbody>
</table>
### Goods Subject to Duty and Free Goods—Continued

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<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410n Machines, of a class or kind not made in Canada, and parts of the foregoing, for use exclusively in mining operations.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410e (i) Coal heading machines; electric or magnetic machines for concentrating or separating iron ores; automatic scales for use with conveyers; and parts of all the foregoing, for use exclusively in mining or metallurgical operations.</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>410p (ii) Chock release apparatus, for use in coal mines to facilitate the safe removal of chocks forming the roof support.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410q Pumps and vacuum pumps, and parts thereof, for use exclusively in the extraction of precious metals by the chlorination or cyanide processes.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410r Power driven reciprocating pumps and parts thereof, designed for normal working heads of 400 feet and over, for use exclusively underground in mines.</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>410s Amalgam safes; automatic ore samplers; automatic feeders; retorts; mercury pumps; non-metallic heating elements; pyrometers; bullion furnaces; amalgam cleaners; and parts of all the foregoing, for use exclusively in mining or metallurgical operations.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>410t Blowers, of iron or steel, of a class or kind not made in Canada, for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, of a class or kind not made in Canada, designed for roasting ore, mineral, rock or clay; furnace slag trucks and slag pots, of a class or kind not made in Canada; and parts of all the foregoing.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>410u Blowers, of iron or steel, n.o.p., for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, n.o.p., for use in the roasting of ore, mineral, rock or clay; furnace slag trucks and slag pots, n.o.p.; and parts of all the foregoing.</td>
<td>12½ p.c.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>410v Buddles, vanners, slime or concentrating tables and parts thereof, for use in mining and metallurgical operations.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Item</td>
<td>Description</td>
<td>British Preferential Tariff</td>
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</tr>
<tr>
<td>410r</td>
<td>Machinery, furnaces and appliances, of a class or kind not made in Canada, and parts thereof, for use in the refining of metals, and for the production of anodes, cathodes, blocks, slabs, pigs or ingots, in such refining processes</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>410p</td>
<td>Heavy duty mine hoists, of a size and capacity not made in Canada</td>
<td>Free</td>
</tr>
<tr>
<td>410z</td>
<td>Machinery and apparatus, n.o.p., and parts thereof, for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants, not to include motive power, tanks for gas, nor pipes and valves 10 inches or less in diameter</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>411a</td>
<td>Machinery for use in sawing lumber, up to but not including the operation of planing, and complete parts thereof, not to include motive power, when for use exclusively in saw mills, (for the purpose of this item motive power is defined as equipment for driving the machinery of the saw mill).</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>411b</td>
<td>Cylinder stave saws, wheel type stave jointers, crozing and chamfering machinery, and complete parts thereof</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>412a</td>
<td>Machinery and apparatus, n.o.p., viz.: Gun and mould apparatus for making press rollers; machines and apparatus for making electrotypes and stereotypes; engraving machines and apparatus, including photo-engraving apparatus, and other plate-making apparatus, used in the manufacture of printing plates of all kinds; machines and apparatus for graining metal plates; machines and apparatus for sensitizing, grinding or polishing metal plates; machines and apparatus including cameras and camera equipment, lens, prisms, camera and printing lamps, screens, and vacuum frames for transferring by photographic processes, or direct, to plates or rolls for use in lithography, rotogravure and printing; shading apparatus; machines and</td>
<td>Free</td>
</tr>
</tbody>
</table>

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Tariff Item | British Preferential Tariff | Most Favoured Nation Tariff | General Tariff |
--- | --- | --- | --- |
412b Flat bed cylinder printing presses, to print sheets of a size 25 by 38 inches or larger, and complete parts thereof; machines designed to fold or sheet-feed paper or cardboard, and complete parts thereof | Free | Free | 10 p.c. |
412c Typecasting and typesetting machines and parts thereof for use in printing offices | Free | 10 p.c. | 15 p.c. |
412d Offset presses; lithographic presses; printing presses and typemaking accessories therefor, n.o.p.; complete parts of the foregoing, not to include saws, knives and motive power | Free | Free | Free |
412e Articles and materials which enter into the construction and form part of the machines and apparatus provided for in tariff item 412a, when imported by manufacturers of such machines, apparatus and parts thereof, for use exclusively in the manufacture of such goods in their own factories under such regulations as the Minister may prescribe | Free | 10 p.c. | 15 p.c. |
413 (i) Machinery and apparatus, of a class or kind not made in Canada, and parts thereof, specially constructed for preparing, manufacturing, testing or finishing yarns, cordage, and fabrics made from textile fibres or from paper, imported for use exclusively by manufacturers and scholastic or charitable institutions in such processes only | Free | 5 p.c. | 10 p.c. |
(ii) Machinery for use in the manufacture of the goods specified in tariff item 413 (i) | Free | 5 p.c. | 10 p.c. |
413a Machinery, of a class or kind not manufactured in Canada, and complete parts thereof, for use in the manufacture of nets or netting for the fisheries, when imported by manufacturers for use exclusively in the making of such nets or netting, in their own factories, but not for use in making nets or netting commonly used for sportsmen's purposes | Free | 5 p.c. | 10 p.c. |
414a Complete parts of typewriters | Free | 20 p.c. | 25 p.c. |
### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<tr>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>414b</td>
<td>Dictating, transcribing and cylinder shaving machines and complete parts thereof, including cylinders and unfinished wax blanks</td>
<td>10 p.c.</td>
<td>12 1/2 p.c.</td>
</tr>
<tr>
<td>414d</td>
<td>Adding machines</td>
<td>Free</td>
<td>17 1/2 p.c.</td>
</tr>
<tr>
<td>414e</td>
<td>Complete parts thereof</td>
<td>Free</td>
<td>18 1/2 p.c.</td>
</tr>
<tr>
<td>415</td>
<td>Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all the foregoing, including suction hose, n.o.p.</td>
<td>5 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>415a</td>
<td>Refrigerators, domestic or store, completely equipped or not: (i) Electric</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>415b</td>
<td>Washing machines, domestic, with or without motive power incorporated therein; complete parts of washing machines</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>415c</td>
<td>Clothes wringers, domestic, and complete parts of metal thereof...</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>415d</td>
<td>Sewing machines, with or without motive power incorporated therein; complete parts of sewing machines</td>
<td>5 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>415e</td>
<td>Sewing machine attachments</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>416</td>
<td>Machinery and apparatus and complete parts thereof, including machinery and apparatus for carbonizing lignite coal, but not including motive power, when imported by manufacturers of fuel briquettes for use exclusively in the manufacture of fuel briquettes, in their own factories, under regulations prescribed by the Minister...</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>417</td>
<td>Machinery and apparatus and complete parts thereof and structural iron and steel, of a class or kind not made in Canada, when imported for use exclusively in the construction or equipment of factories for the manufacture of sugar from beetroot, or for receiving sugar beets, under regulations prescribed by the Minister...</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>418</td>
<td>Machinery and complete parts thereof, when imported by manufacturers for use exclusively in the manufacture of fish meal, stock and poultry food and fertilizers from fish and waste thereof, in their own factories, under regulations prescribed by the Minister...</td>
<td>Free</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>419</td>
<td>Machinery and complete parts thereof, of a class or kind not made in Canada, when imported by manufacturers of metal keys for the opening of cans containing food products for use exclusively in the manufacture of such keys, in their own factories, under regulations prescribed by the Minister...</td>
<td>Free</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>420</td>
<td>Machinery and complete parts thereof, of a class or kind not made in Canada, when imported by manufacturers of leather for use exclusively in the tanning of leather or the embossing of leather, in their own factories, under regulations prescribed by the Minister...</td>
<td>Free</td>
<td>7 1/2 p.c.</td>
</tr>
<tr>
<td>421</td>
<td>Machinery and complete parts thereof, of a class or kind not made in Canada, viz.: blungers, vibrating sifters or lawns, pugging machines, slip pumps, wet or dry pans,</td>
<td>Free</td>
<td>Free</td>
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</table>

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<tr>
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<tbody>
<tr>
<td>422 Street or road rollers and complete parts thereof</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>422a Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more: Concrete and asphalt road finishing machines; form graders; sub- graders; combination excavating and transporting scraper units; concrete mixers, transit type; dump wagons or trailers, having a capacity of 10 cubic yards or over, not self-propelled; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full_revolving boom and scraper type; steam or air driven pile hammers or extractors; well-points; truck turntables; all the foregoing of a class or kind not made in Canada, and complete parts thereof</td>
<td>Free</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>422b Trench and ditch excavating machines, round wheel or vertical or ladder boom, chain and bucket type, for digging vertical or sloping bank ditches; complete parts thereof</td>
<td>Free</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>423 Electric dental engines</td>
<td>Free</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>424 Fire engines and other fire extinguishing machines and chassis for same; complete parts other than chassis parts</td>
<td>Free</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>424a Hand fire extinguishers, and sprinkler heads for automatic sprinkler systems for fire protection</td>
<td>Free</td>
<td>22½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>425 Lawn mowers</td>
<td>22½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>425a Lawn mowers designed for use with motive power, whether or not containing the power unit</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
<td>32½ p.c.</td>
</tr>
<tr>
<td>426 Ozone generators or airifiers and complete parts thereof, of a class or kind not made in Canada</td>
<td>Free</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>426a Machinery and apparatus enumerated in Tariff Item 412a, when for use by manufacturers of articles made from regenerated cellulose or cellulose acetate; complete parts of such machinery and apparatus, not to include saws, knives, and motive power thereof</td>
<td>5 p.c.</td>
<td>5 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>426b Veneer-drying machines, and complete parts thereof</td>
<td>5 p.c.</td>
<td>5 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>426c Wire stitchers and staplers, either hand or power type, but not including motive power; complete parts of the foregoing</td>
<td>5 p.c.</td>
<td>5 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>427 All machinery composed wholly or in part of iron or steel, n.o.p., of a class or kind not made in Canada; complete parts of the foregoing</td>
<td>10 p.c.</td>
<td>27½ p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>427a All machinery composed wholly or in part of iron or steel, n.o.p., and complete parts thereof</td>
<td>Free</td>
<td>27½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>427b Ball and roller bearings; complete parts thereof</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>427c Machinery and apparatus for dairying purposes, viz.:—Power churns, power milk coolers, power fillers and cappers, power</td>
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GOODS
R.S., 1952.
<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
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</thead>
<tbody>
<tr>
<td>427d</td>
<td>Free</td>
<td>15 p.c.</td>
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<td></td>
<td>15 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>427e</td>
<td>Free</td>
<td>27½ p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>427f</td>
<td>Free</td>
<td>10 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>427g</td>
<td>Free</td>
<td>10 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>427h</td>
<td>Free</td>
<td>15 p.c.</td>
<td>35 p.c.</td>
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<td>428</td>
<td>Free</td>
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<td>428c</td>
<td>Free</td>
<td>15 p.c.</td>
<td>35 p.c.</td>
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<td>428d</td>
<td>Free</td>
<td>15 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>428e</td>
<td>Free</td>
<td>15 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>428f</td>
<td>Free</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
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<tr>
<td>428g</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>429</td>
<td>Free</td>
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</table>

GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>(c) Penknives, jack-knives and pocket knives of all kinds</td>
<td>Free</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(d) Knives, n.o.p.</td>
<td>Free</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
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<tr>
<td>(e) Spoons</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(g) Razors and complete parts thereof; razor blades, n.o.p.</td>
<td>Free</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>430 Nuts and bolts with or without threads, washers, rivets, of iron or steel, coated or not, n.o.p.; not and bolt blanks, of iron or steel</td>
<td>25 cts.</td>
<td>50 cts.</td>
<td>77 cts.</td>
</tr>
<tr>
<td>and</td>
<td>7½ p.c.</td>
<td>20 cts.</td>
<td>25 cts.</td>
</tr>
<tr>
<td>430a Hinges and butts, of iron or steel, coated or not, n.o.p.; hinge and butt blanks, of iron or steel</td>
<td>75 cts.</td>
<td>75 cts.</td>
<td>75 cts.</td>
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<tr>
<td>and</td>
<td>5 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>430b Screws, of iron or steel, coated or not:</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(1) Wood screws</td>
<td>15 p.c.</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
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<tr>
<td>and, per one hundred pounds</td>
<td>50 cts.</td>
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</tr>
<tr>
<td>430c Wire roofing nails of all sizes and wire nails one inch or more in length, of iron or steel, coated or not</td>
<td>40 cts.</td>
<td>55 cts.</td>
<td>60 cts.</td>
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<tr>
<td>and, per one hundred pounds</td>
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</tr>
<tr>
<td>430d Cut nails, of iron or steel, coated or not</td>
<td>30 cts.</td>
<td>45 cts.</td>
<td>50 cts.</td>
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<tr>
<td>and, per one hundred pounds</td>
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<tr>
<td>430e Wire nails less than one inch in length, and nails, brads or tacks of all kinds, n.o.p., of iron or steel, coated or not</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>430f Railway spikes, of iron or steel, coated or not</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>430g Spikes, of iron or steel, coated or not, n.o.p.</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>431 Shovels and spades, of iron or steel, n.o.p.</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>431a Axes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, screw-drivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools, picks, mattocks, and eyes or polls for the same</td>
<td>10 p.c.</td>
<td>35 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>431c Machinists' or metal workers' precision tools and measuring instruments, viz.:—Calipers, micrometers, metal protractors and squarers, bevels, gauges, gauge blocks, parallels, buttons, mercury plumb bobs, dividers, trammels, scribers, automatic center punches, hand speed indicators, straight edges, key seat clamps and other clamps and vices used by toolmakers for precision work, precision tools and measuring instruments, n.o.p.; parts of all the foregoing, finished or not</td>
<td>Free</td>
<td>9 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>431d Engineers', surveyors' and draftsmen's precision instruments and apparatus, viz.:—Alidades; altazimuth surveying instruments; aneroid barometers, engineering, military and surveying; angle prisms; boards, military sketching; box sextants; clinometers; compasses; cross staff heads; curves, adjustable, irregular, railroad and ship; curvimeters; drafting instruments of all kinds, including fitted cases containing the same; dipping needles; drafting machines; heliographs; integrators;</td>
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<td>Tariff Item</td>
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<tr>
<td>431e</td>
<td>Free</td>
<td>9 p.c.</td>
<td>10 p.c.</td>
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<tr>
<td>431f</td>
<td>Free</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>431g</td>
<td>Free</td>
<td>35 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>431h</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
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<tr>
<td>432</td>
<td>Free</td>
<td>Free</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>432a</td>
<td>10 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>432b</td>
<td>15 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>432c</td>
<td>17½ p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
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<td>432d</td>
<td>10 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
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<tr>
<td>433</td>
<td>15 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
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<td>5 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
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GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

levels, tripod and hand or pocket types; levelling rods; liners, section; meters, portable for hydraulic engineering; pantographs; planimeters; protractors; parallel rulers; parallel ruling attachments; poles, ranging; pedometers and paceometers; plane tables, military and topographic; scales, flat and triangular; slide rules; splines; straight edges, steel and wooden; tachometers; tallying machines, pocket; tee squares, steel and 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.

431e Measuring rules and tapes of all kinds.
431f Files and rasps.
431g Fixed or stationary meters, of a size or capacity not made in Canada, for hydraulic engineering; gauges, indicators and recorders for water or other liquid levels, volume or flow, of a class or kind not made in Canada.

431h Geophysical surveying precision instruments and equipment for use exclusively in prospecting for, or in the exploration and development of, petroleum, natural gas, water wells and minerals, or for geophysical studies for engineering projects, including the following: magnetometers; gravity meters and other instruments designed to measure the elements, variations and distortions of the natural gravitational force; field potentiometers, meggers, non-polarizing electrodes, and electrical equipment for making measurements in drill holes; instruments and equipment for seismic prospecting; geiger muller counters and other instruments for radioactive methods of geophysical prospecting; electrical and electronic amplifying devices and electrical thermostats designed to be used with any of the foregoing; all the foregoing of a class or kind not made in Canada, and repair parts, tripods and fitted carrying cases for any of the foregoing.

432 Hollow-ware, of iron or steel, coated or not.
432a Kitchen and dairy hollow-ware of iron or steel, coated with tin, including cans for shipping milk or cream, not painted, japanned or decorated.
432b Hollow-ware, of iron or steel, coated with vitreous enamel.
432c Containers manufactured from tinplate, when imported by manufacturers of food products for use exclusively in the hermetical sealing of food products, in their own factories, under regulations prescribed by the Minister.
432d Manufactures of tinplate, painted, japanned, decorated or not, and manufactures of tin, n.o.p.
433 Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or not.
<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>434 (1) Locomotives and motor cars for railways, for use exclusively in mining, metallurgical or sawmill operations, n.o.p., and chassis, tops, wheels and bodies for the same, n.o.p.</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>434a Motor rail cars or units for use on railways, and chassis for same; complete parts of the foregoing</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>434b Steel wheels for use on railway rolling stock, viz.:—</td>
<td>Free</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(i) Pressed steel</td>
<td>7½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(ii) N.o.p.</td>
<td>7½ p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>434c Trucks of welded design with tubular frame, cast steel cross members, rubber mountings and rubber inserted wheels, of a class or kind not made in Canada, and body shells of welded sheet steel, for use in the construction of street railway cars, not to include electric motors or magnetic truck brakes; complete parts of the foregoing</td>
<td>Free</td>
<td>10 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>435 (a) Locomotives and motor cars for railways, of a class or kind not made in Canada, and parts thereof (including motive power and parts thereof, of a class or kind not made in Canada), for use exclusively in mining, metallurgical or sawmill operations</td>
<td>Free</td>
<td>Free</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>(b) Diesel switching locomotives, including motive power, and parts of the foregoing, of a class or kind not made in Canada</td>
<td>Free</td>
<td>10 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>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</td>
<td>Free</td>
<td>Free</td>
<td></td>
</tr>
<tr>
<td>437 Locomotives, cars and coaches and repair equipment, belonging to railroads, brought temporarily into Canada for the purpose of clearing obstructions, fighting fires or making emergency repairs on railway lines within Canada; detector cars when imported to test rail in tracks in Canada</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>438 Railway cars and parts thereof, n.o.p.</td>
<td>Free</td>
<td>Free</td>
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</tr>
<tr>
<td>438a Automobiles and motor vehicles of all kinds, n.o.p.; electric trackless trolley buses; chassis for all the foregoing</td>
<td>15 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>438b Machines or other articles mounted on the foregoing or attached thereto for purposes other than loading or unloading the vehicle shall be valued separately and duty assessed under the tariff items regularly applicable thereto.</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>27½ p.c.</td>
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<td>Tariff Item</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
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<td>thrust; compressors, air; commutator copper segments; commutator insulating end rings; tapered discs of hot rolled steel, with or without centre hole, for disc wheels; distributor rotors and cam assemblies; door bumper shoes; electric wiring terminals, sockets, fittings and connectors and parts and combinations thereof, not to include battery terminals; gaskets of any material except cork or felt, composite or not, parts and materials thereof; ignition contact points; keys for shafting; auxiliary driving control kits, designed for attachment to motor vehicles to facilitate their operation by physically disabled persons and parts thereof; lenses of glass for motor vehicle lamps and for light reflectors; lock washers; magnetic plugs; piston ring castings in the rough, with or without gates and fins removed; propeller shaft tubes of steel bonded by rubber; rails of lock seam section, corners, locks and catches, unplated ventilators and parts thereof, the foregoing being of metal other than aluminum, for the manufacture of window sashes for bus bodies; steel bolts, studs, plugs, rivets or nuts, capped with stainless steel, and parts thereof; switches, relays, circuit breakers and solenoids and combinations and parts thereof; vacuum control assemblies and parts thereof; vulcanised fibre in sheets, rods, strips and tubings; all of the foregoing when of a class or kind not made in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 424 and 438a, or for use in the manufacture of parts thereof</td>
<td>Free</td>
<td>Free</td>
<td>30 p.c.</td>
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R.S., 1952.
GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<th>British Preferential Tariff</th>
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<td>Free</td>
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position, lead filled or not; oil filters; oil gauges; pipe lines of tubing, rigid or flexible, covered or not, with or without fittings and tubing thereto for oil, fuel, air, or liquid for actuating hydraulic brakes; purifiers for air; purifiers for oil or gasoline, including brackets and fittings thereto; radiator shutter assemblies, automatic; radiator water gauges; radiator shells not plated nor metal finished in any degree; shackles, bearing spring; speedometers; spring covers of metal and closing strips or shapes thereof; stampings, body, cowl, fender, hood, instrument board, of metal in the rough, trimmed or not, but not metal finished in any degree; starter switch assemblies; steering wheels, rims and spiders thereof; sun visor blanks of gypsum weatherboard; thermostatic controls; throttle, spark, choke, and hood look release assemblies, including buttons thereof; tire clamping rings of steel, plated or not; universal joint ball assemblies; voltage control regulators; windshield and window wipers; parts of all of the foregoing; all of the foregoing when of a class or kind not made in Canada and for use in the manufacture or repair of the goods enumerated in tariff items 410a (iii), 424 and 438a or for use in the manufacture of parts thereof.

If the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a, 424 and 410a (iii) whose total factory output during the year in which importation is sought does not exceed ten thousand complete automobiles, motor vehicles, electric trackless trolley buses or chassis, and if not less than forty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be...

If the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a, 424 and 410a (iii) whose total factory output during the year in which importation is sought exceeds ten thousand automobiles, motor vehicles, electric trackless trolley buses or chassis, and if not less than sixty-five per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be...

The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.
### Goods Subject to Duty and Free Goods—Continued

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<tr>
<th>Tariff Item</th>
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<th>General Tariff</th>
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<tr>
<td>438d</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>27½ p.c.</td>
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Front and rear axles; brakes; clutches; drums; hubs; internal combustion engines; steering gears; magnetos; rim for pneumatic tires larger than thirty inches by five inches; transmission assemblies; hydraulic or fluid couplings and torque converters; drive shafts; universal joints; steel road wheels; power dividers or transfer cases; and parts of the foregoing, when of a class or kind not made in Canada, and imported by manufacturers of the goods enumerated in tariff items 410a (iii), 424 and 438a for use only in the manufacture of motor trucks, motor buses and electric trackless trolley buses, or for the manufacture of chassis for the same.

If the above articles are imported for use as original equipment for motor trucks, motor buses and electric trackless trolley buses, or for chassis for the same, by a manufacturer of the goods enumerated in tariff items 410a (iii), 424 and 438a, and if also during the year during which importation is sought, not less than forty per centum of the factory cost of production of such motor vehicles and chassis thereof, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be...

The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.

| 438e        | Free                       | 7½ p.c.                   | 27½ p.c.      |

Parts, n.o.p., for automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424, not to include wireless receiving sets, die castings of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber:

1. Brake linings, and clutch facings whether or not including metallic wires or threads:

   a) When made from crude asbestos of British Commonwealth origin.

   b) When made from crude asbestos, n.o.p.

2. Automobile and motor vehicle engines, stripped, n.o.p., and complete parts thereof, n.o.p.

3. Parts, n.o.p., electro-plated or not, whether finished or not.

   Parts in chief value of iron or steel which were classified for duty purposes under tariff items 427 or 446a, as of January 1, 1936, shall be dutiable at.

4. Parts, n.o.p., of brass or copper, whether finished or not.

   Parts in chief value of iron or steel which were classified for duty purposes under tariff items 427 or 446a, as of January 1, 1936, shall be dutiable at.

### Goods

R.S., 1952.

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<td>438j</td>
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<td>439a</td>
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<td>439b</td>
<td>15 p.c.</td>
<td>27(\frac{1}{2}) p.c.</td>
<td>30 p.c.</td>
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<td>439c</td>
<td>15 p.c.</td>
<td>27(\frac{1}{2}) p.c.</td>
<td>30 p.c.</td>
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<tr>
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<td>439f</td>
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### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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R.S., 1952.
### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<tr>
<th>Tariff Item</th>
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<th>General Tariff</th>
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<tr>
<td>440f</td>
<td>Free</td>
<td>Free</td>
<td>15 p.c.</td>
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</table>

(2) Diesel engines and complete parts thereof, to be used exclusively in the propulsion of boats or in hoisting nets and lines used in such boats for use exclusively in bona fide commercial fishing operations, under such regulations as the Minister may prescribe...

| 440m | Free | Free | 27\% p.c. |

(i) Unfinished parts of aircraft, n.o.p., not including parts of aircraft engines...

(ii) Direct or inertia starters with or without related operating gear and parts thereof; generators; voltage control boxes; batteries; de-icing and anti-icing equipment and parts thereof; not including parts of rubber; vacuum pumps with related operating gear and parts thereof; landing and navigation lights; propellers; hydraulic jacks and pumps and parts thereof; aircraft wheels; aircraft brakes with related operating gear and parts thereof; aircraft tires and tubes; oil coolers; fuel pressure warning devices; exhaust gas analysers; pressure fire extinguishers; primer pumps; instruments excepting fuel contents gauges; bolts, nuts, cocks, turnbuckles, clevis and pins, swaged wires and tie rods; bars, tubes, extrusions and forgings of aluminum, aluminum alloys and magnesium alloys; steel tubing; all the foregoing when of types and sizes not made in Canada and imported for use exclusively in the manufacture or for spares, overhaul or repair of the goods enumerated in Tariff Item 440 under such regulations as the Minister may prescribe...

| 440n | Free | Free | 27\% p.c. |

Engines, when imported for use only in the equipment of aircraft...

| 440o | Free | Free | 27\% p.c. |

(i) Carburettors, magnetos, distributors, coils and spark plugs and complete parts thereof; all of the foregoing when of a class or kind not made in Canada when imported for use in aircraft engines...

(ii) Parts, finished or not, n.o.p., for aircraft engines...

| 441 | 10 p.c. | 27\% p.c. | 30 p.c. |

Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other firearms, n.o.p.; cartridge cases, cartridges, primers, percussion caps, wads or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material...

| 441a | 10 p.c. | 27\% p.c. | 30 p.c. |

All tools and machinery not manufactured in Canada up to the required standard necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada, under regulations prescribed by the Minister...

| 441b | Free | Free | Free |

All materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any factory, to be established in Canada for the manufacture of rifles, for the Government of Canada, under regulations prescribed by the Minister...

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R.S., 1952.
### Goods Subject to Duty and Free Goods—Continued

<table>
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<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
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## Tariff Item | British Preferential Tariff | Most-Favoured-Nation Tariff | General Tariff
--- | --- | --- | ---
445d | Free | Free | 30 p.c.
597a | Free | Free | 30 p.c.

**GOODS SUBJECT TO DUTY AND FREE GOODS—Continued**

-or assembled for use in speakers with mounting diameter not exceeding 6\(\text{inches}\); cones, spiders, spider suspensions, voice coils and voice coil dust covers, separate or assembled; magnetic structures and parts thereof for permanent magnet speakers; glass dial crystals and scales and metal dials or scales made by the silk-screen process; metal cabinet escutcheons without crystals, plain or finished; high frequency circuit switches and essential components thereof; high frequency iron cores with or without inserts moulded therein; motors and gears for automatic tuning; radio frequency ceramics; raw low loss mica; sheets and punchings of low loss mica; tube shields and parts thereof; vibrators; vulcanised fibre in sheets, rods, strips or tubing; high frequency coil forms and tubing having an outside diameter not exceeding one inch; for use in the manufacture or the repair of the goods enumerated in tariff items 445d, 597a, and other apparatus using radio tubes, or for use in the manufacture of parts therefor.

(ii) Metal powders; etched aluminum foil; alloy resistance wire having a diameter of less than 0.005 inch; spring-drive motors for record turntables; automatic record-centering mechanisms with tone arm, not including motors or turntables; metal cabinet escutcheons with crystals, plain or finished; when of a class or kind not made in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 445d, 597a, and other apparatus using radio tubes, or for use in the manufacture of parts therefor.

(iii) Materials and parts, not including motors, for use by manufacturers of apparatus using radio tubes, or of parts therefor, in the manufacture, in their own factories, of the goods enumerated in tariff items 445d (i) and 445d (ii).

445p Ceramic parts; copper alloys for welding: getter and getter assemblies; glass parts; metal bulbs and shells and metal headers; mica parts; mica assemblies; wire snubbers, clips and straps; wire of molybdenum and molybdenum alloy; nickel and nickel alloy tubing, wire, ribbon, screen and strip, coated or not, carbonized or not; metal cathodes; nickel, nickel alloy and nickel plated parts, coated or not, carbonized or not; tungsten and tungsten alloy and zinc wire; leads, spuds and welds; iron parts designed for sealing to glass; hooks and supports; base pins; wire and strip of silver copper, chrome copper, chrome iron or plated iron; top cap assemblies; graphite anodes; heaters and filaments; all the foregoing when imported by manufacturers of radio tubes and parts therefor, for use exclusively in the manufacture of such articles, in their own factories...
### Goods Subject to Duty and Free Goods—Continued

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GOODS

R.S., 1952.
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<tr>
<td>452</td>
<td>Metal tips, studs and eyes, when imported by manufacturers of corset clasps and corset wires for use exclusively in the manufacture of corset clasps and corset wires, in their own factories, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>453</td>
<td>Metal parts when imported by manufacturers of covered buttons for use exclusively in the manufacture of covered buttons, in their own factories, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
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<tr>
<td>453a</td>
<td>Metal parts, n.o.p., in any degree of manufacture but not coated, plated nor covered in any manner, for use exclusively in the manufacture of spectacle cases and jewelry boxes.</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>454</td>
<td>Frames not more than ten inches in width, clasps and fasteners (not to include slide or hookless fasteners), when imported by manufacturers of purses, chatelaine bags or reticules for use exclusively in the manufacture of purses, chatelaine bags or reticules, in their own factories, under regulations prescribed by the Minister; parts of the foregoing.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>455</td>
<td>Wire of brass, zinc, iron or steel, screwed, twisted, flattened or corrugated, for use exclusively in connection with nailing machines for the manufacture of boots and shoes, in boot and shoe factories, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>458</td>
<td>Materials, including all parts, when imported by manufacturers of traction engines for use exclusively in the manufacture of traction engines, in their own factories, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>459</td>
<td>Materials, including all parts, when imported by manufacturers of street or road rollers for use exclusively in the manufacture of street or road rollers, in their own factories, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>460</td>
<td>Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>461</td>
<td>Safes, including doors; doors and door frames for vaults; scales, balances, weighing beams and strength-testing machines of all kinds, n.o.p.</td>
<td>Free</td>
<td>10 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>461a</td>
<td>Automatic scales or weighing machines, of a class or kind not made in Canada, and complete parts of the foregoing, for use in Canadian manufactures.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>462</td>
<td>Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of all the foregoing.</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>25 p.c.</td>
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<tr>
<td>462a</td>
<td>Photographic cameras and equipment, and complete parts of the foregoing, for use by professional photographers and commercial photo-finishingers in their own business, as follows:--</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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</table>

R.S., 1952.
### Customs Tariff

**GOODS SUBJECT TO DUTY AND FREE GOODS—Continued**

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>4626</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>35 mm., for use by professional motion picture producers having studios in Canada equipped for motion picture production; parts of the foregoing.</td>
<td>Free</td>
<td>10 p.c.</td>
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<tr>
<td>464</td>
<td>Steel dies, of a class or kind not made in Canada, valued at not less than one thousand dollars each, for use exclusively in stamping metal sheets or metal plates. Such dies shall be exported from Canada under Customs supervision within three months from the date of import entry.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>465</td>
<td>Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>466</td>
<td>Iron sand and iron or steel shot, not further manufactured than crushed or ground, and dry putty, for sawing, polishing, pressure blasting or tumbling purposes.</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>467</td>
<td>Window shade or blind rollers.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>468</td>
<td>Bird, squirrel and rat cages, of wire, and metal parts thereof.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>469</td>
<td>Machine card clothing.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>470</td>
<td>Patterns of iron, steel, brass or other metal, not being models.</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
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<tr>
<td>471</td>
<td>Belt pulleys of all kinds, n.o.p., for power transmission.</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>471a</td>
<td>Pressed steel belt pulleys for power transmission, and finished or unfinished parts thereof, including interchangeable bushings.</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>472</td>
<td>Plates, rolls and cylinders engraved on wood, or on steel or other metal, and transfers taken from same, n.o.p.: engravers' plates, rolls and cylinders of steel or other metal, polished or otherwise processed, for engraving thereon or for transferring thereto from engraved plates.</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
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<tr>
<td>473</td>
<td>Plates for printing in two or more colours, including electrotypes, nickel types and all engravings on steel or other metal, for use exclusively in printing, n.o.p.</td>
<td>Free</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>473a</td>
<td>Printing plates of all kinds for periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, and matrices, metal bases and</td>
<td>Free</td>
<td>15 p.c.</td>
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**R.S., 1952.**
GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspaper or other advertisements, n.o.p.; and matrices or copper shells for such stereotypes, electrotypes and celluloids......per square inch</td>
<td>Free</td>
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<tr>
<td>475</td>
<td>1 ct.</td>
<td>1 ½ cts.</td>
<td>1 ½ cts.</td>
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<td>Stereotypes, electrotypes, rubber plates and celluloids for books, and matrices and copper shells for such printing plates; positive and negative films of periodical publications regularly issued at stated intervals as frequently as, at least, four times a year, not including catalogues......</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>475a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<td>Stereotypes, electrotypes, celluloids and bases for the same, composed wholly or in part of metal or celluloid, n.o.p., and copper shells for such stereotypes, electrotypes and celluloids......per square inch</td>
<td>½ ct.</td>
<td>½ ct.</td>
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<td>475b</td>
<td>Free</td>
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<td>Matrices for stereotypes, electrotypes and celluloids in item 475a......per square inch</td>
<td>½ ct.</td>
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<td>½ ct.</td>
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<tr>
<td>475c</td>
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<td>Free</td>
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<tr>
<td>Plates and electrotypes of metal, for printing music......</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<td>475d</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>Printing plates, n.o.p., whether for printing or lithographing, and transfers taken from same, and positive and negative films, for use exclusively in the production of books which are included in the curriculum of any university, college or school in Canada, for use as text books or as works of reference, not to include dictionaries......</td>
<td>Free</td>
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<tr>
<td>475e</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>Matrices of non-advertising news pictures for reproduction in newspapers and periodical publications enjoying second-class mailing privileges......</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>476</td>
<td>Free</td>
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<td>Free</td>
</tr>
<tr>
<td>Surgical and dental instruments of any material; surgical needles; clinical thermometers and cases thereof; X-ray apparatus; microscopes valued at not less than fifty dollars each, retail; complete parts of all the foregoing......</td>
<td>Free</td>
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<tr>
<td>476a</td>
<td>Glassware and other scientific apparatus for laboratory work in public hospitals; chairs and tables for surgical operating purposes, and complete parts thereof; infant incubators and complete parts thereof; infant identification bead sets including cases, and integral parts thereof; electro cardiographs and complete parts thereof, and sensitized film and paper for use therein; apparatus for sterilizing purposes, including bispin washers and sterilizers but not including washing nor laundry machines; all for the use of any public hospital, under regulations prescribed by the Minister......</td>
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<td>476b</td>
<td>Surgical suction apparatus including motive power; prepared surgical sutures; ethylene; operating room lights designed to minimize shadow, not including bulbs; all the foregoing of a class or kind not made in Canada, and complete parts thereof, for the use of any public hospital, under regulations prescribed by the Minister......</td>
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R.S., 1952.
### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<th>General Tariff</th>
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<tr>
<td>476c</td>
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<tr>
<td>477</td>
<td>Chloroform and ethol chloride for anaesthetic purposes</td>
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<td>478</td>
<td>Containers and parts thereof, including expelling bulbs, for vaccines including toxoids (antitoxins), and bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts and/or antibiotics, when imported by manufacturers of such products for use in their own factories, under such regulations as the Minister may prescribe</td>
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<td>483</td>
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<td>484</td>
<td>Crutches or specially constructed staffs for cripples</td>
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### GROUP IX.

#### Wood and Manufactures thereof.

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<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
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<tr>
<td>495</td>
<td>Corks, manufactured from corkwood, over three-fourths of an inch in diameter measured at the larger end per pound</td>
<td>4 cts.</td>
<td>5 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>496</td>
<td>Corks, manufactured from corkwood, three-fourths of an inch or less in diameter measured at the larger end per pound</td>
<td>6 cts.</td>
<td>8 cts.</td>
<td>8 cts.</td>
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<tr>
<td>497</td>
<td>Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sun shades</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>498</td>
<td>Saw dust of wood, of all kinds</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
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<td>499</td>
<td>Walnut shell flour, wood flour, and bark</td>
<td>Free</td>
<td>5 p.c.</td>
<td>20 p.c.</td>
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<td>500</td>
<td>Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sun shades...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>500a</td>
<td>Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n.o.p.; firewood, hop poles, fence posts and railway ties...</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>501</td>
<td>Mexican saddle trees and stirrups of wood, treenails; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; fellos of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized, and scale board for cheese</td>
<td>Free</td>
<td>15 p.c.</td>
<td>17½ p.c.</td>
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<tr>
<td>502</td>
<td>Shovel handles, wholly of wood</td>
<td>Free</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
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<tr>
<td>502a</td>
<td>Heading and stave bolts, and staves in the rough of poplar</td>
<td>Free</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>502b</td>
<td>Mexican saddle trees and stirrups of wood, treenails; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; fellos of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized, and scale board for cheese</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>502c</td>
<td>Bicycle rim strips of maple not further manufactured than bent to shape and jointed</td>
<td>Free</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
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<tr>
<td>502d</td>
<td>Wood handles or stems for handles, not further manufactured than turned, when imported by manufacturers of goods enumerated in tariff items 409a, 409c, 409e, 409f, 409g, 409h, 409i, 409j, 409l, 431 and 431a for use exclusively in the manufacture of goods enumerated in said items</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<td>503</td>
<td>Gun stocks and fore-ends for shot guns, of walnut in the rough, not further manufactured than bored and channelled, when imported by manufacturers of shot guns for use only in the manufacture of shot guns in their own factories</td>
<td>Free</td>
<td>12½ p.c.</td>
<td>15 p.c.</td>
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<tr>
<td>504</td>
<td>Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>504a</td>
<td>Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>504b</td>
<td>Ponderosa pine lumber (pinus ponderosa) and California sugar pine lumber (pinus Lambertiana), not further manufactured than planed, dressed, or jointed</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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</tbody>
</table>

R.S., 1952.
### Goods Subject to Duty and Free Goods—Continued

<table>
<thead>
<tr>
<th>Tariff Item.</th>
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</tr>
</thead>
<tbody>
<tr>
<td>505 Planks, boards, deals and other lumber of wood, not further manufactured than planed, dressed, jointed, tongued or grooved, n.o.p.</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
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<tr>
<td>505a Hardwood flooring, tongued and/or grooved, or jointed, viz.:—beech, birch, maple and similar woods</td>
<td>17½ p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
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<tr>
<td>505b Shingles of cedar, creosoted, vulcanized or otherwise processed or treated</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
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<tr>
<td>506a Clothespins and parts thereof per gross</td>
<td>Free</td>
<td>20 cts.</td>
<td>20 cts.</td>
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<tr>
<td>506b Wooden doors of a height and width not less than 6 feet and 2 feet, respectively</td>
<td>Free</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
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<tr>
<td>507 Single-ply, sliced or rotary-cut veneers of rosewood, mahogany or Spanish cedar, not over five-sixteenths of an inch in thickness, not tapered nor jointed</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
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<tr>
<td>507a Single-ply, sliced or rotary-cut veneers of wood, n.o.p., not over five-sixteenths of an inch in thickness, not tapered nor jointed</td>
<td>10 p.c.</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
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<tr>
<td>507b Veneers of wood of any kind, not over five-sixteenths of an inch in thickness, taped or jointed</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>25 p.c.</td>
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<tr>
<td>507c Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>507d Veneers, viz.:—Australian blackwood, walnut, silky oak, silkwood, blackbean, maple, Tasmanian myrtle, and eucalyptus, single-ply and not over three thirtyseconds of an inch in thickness</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
<td>15 p.c.</td>
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<tr>
<td>507e Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together and faced with metal on one or both sides...</td>
<td>5 p.c.</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>508 Moldings of wood, plain, gilded or otherwise further manufactured</td>
<td>17½ p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
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<tr>
<td>510 Churns, n.o.p., brooms, washboards, pounders and rolling pins</td>
<td>15 p.c.</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>511 Walking sticks and walking canes, of all kinds; golf clubs and finished parts thereof; skis; racquets and racquet frames and baseball bats; balls of all kinds for use in sports, games or athletics, n.o.p.</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>511a Cricket bats, balls, gloves and leg guards</td>
<td>Free</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>511b Fishing rods</td>
<td>Free</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>511c Skis</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
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<td>511d Ski fittings</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
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<td>511e Ski poles</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>512 Picture frames and photograph frames, of any material</td>
<td>17½ p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>514 Coffins and caskets, and metal parts thereof</td>
<td>17½ p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>515 Show-cases, of all kinds, and metal parts thereof</td>
<td>22½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
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<td>516 Blinds of wood, metal or other material, not textile or paper</td>
<td>Free</td>
<td>30 p.c.</td>
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<tr>
<td>518 Bagatelle and other game tables or boards</td>
<td>17½ p.c.</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>518a Billiard tables, with or without pockets: cues, balls, cue-racks and cue-tips</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
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<tr>
<td>519 House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal in the rough:—</td>
<td>15 p.c.</td>
<td>27½ p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>(1) Substantially of wood</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>45 p.c.</td>
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<tr>
<td>(2) Other than of wood</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>45 p.c.</td>
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<tr>
<td>Tariff Item</td>
<td>British Preferential Tariff</td>
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<tr>
<td>519a</td>
<td></td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
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</tbody>
</table>

**GROUP X.**

*Cotton, Flax, Hemp, Jute and Other Fibres, and Silk, Wool, and Manufactures Thereof.*

- **520**
  1. Raw cotton and cotton linters not further manufactured than ginned; waste wholly of cotton unfit for use without further manufacture...
  2. Rags unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics...

- **520a** Waste portions of unused fabrics, wholly of cotton, imported by manufacturers to be used exclusively for disintegrating, or for manufacture into wiping rags in their own factories...

- **520b** Garnetted material wholly of cotton, obtained by disintegrating yarns or fabrics, prepared for use; cotton wiping rags and wiping waste; waste portions of unused fabrics, machine-cleaned waste, wholly of cotton, n.o.p., not to include remnants nor mill ends...

- **520c** Linters of short fibres of cotton, bleached when imported by manufacturers of paper, for use exclusively in the manufacture of blotting or other grade of paper, in their own factories...

- **521** Carded sliver wholly of cotton, not bleached, coloured or impregnated; cotton fibres, bleached or coloured, n.o.p.

- **522**
  1. Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p.
  2. Yarns, wholly of cotton, coarser than number forty but exceeding number twenty, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning and embroidery cottons...

- **522c**
  1. Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread...
  2. Cotton yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manu...
<table>
<thead>
<tr>
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<th>General Tariff</th>
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<tr>
<td>522d</td>
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<tr>
<td>522e</td>
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<td>523a</td>
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<td>523b</td>
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<td>27½ p.c.</td>
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<td>523c</td>
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<td>15 p.c.</td>
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<tr>
<td>523d</td>
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<td>17½ p.c.</td>
<td>32½ p.c.</td>
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<tr>
<td>523e</td>
<td>17½ p.c.</td>
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<td>523f</td>
<td>17½ p.c.</td>
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<td>523g</td>
<td>17½ p.c.</td>
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<td>32½ p.c.</td>
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<td>17½ p.c.</td>
<td>32½ p.c.</td>
</tr>
</tbody>
</table>

GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

 Manufacturers for use exclusively in the manufacture of electrical conductors, in their own factories.

(3) Sewing thread, wholly of cotton, on spools, not to exceed 250 yards on one spool.

Yarns and warps wholly of cotton, mercerised, number forty and finer, imported, under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories.

Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons.

Yarns and warps wholly of cotton, number forty and finer, when imported by manufacturers of mercerised cotton yarns, for use exclusively in the manufacture of mercerised cotton yarns, in their own factories.

Woven fabrics, wholly of cotton, not bleached, mercerised not coloured, n.o.p.

Woven fabrics, wholly of cotton, printed, dyed, or coloured, n.o.p.—

(1) Valued at more than 80 cents per pound.

(2) Valued at 50 cents or more but not more than 80 cents per pound.

(3) Valued at less than 50 cents per pound.

(4) Woven fabrics, wholly of cotton, commonly known as denims, when imported by manufacturers for use in their own factories in the manufacture of garments.

Woven fabrics wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more.

Woven fabric, wholly of cotton, imported for use as billiard cloth.


Woven fabrics of cotton, not coloured, when imported by manufacturers of typewriter ribbon for use exclusively in the manufacture of such ribbon in their own factories.

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## Goods Subject to Duty and Free Goods—Continued

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<td>523q</td>
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<tr>
<td>523h</td>
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R.S., 1952.
### Tariff Item

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<td>532b</td>
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</tr>
<tr>
<td>532c</td>
<td>22½ p.c.</td>
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<td>Free</td>
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</tr>
<tr>
<td>535a</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>535b</td>
<td>Free</td>
<td>Free</td>
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</tr>
<tr>
<td>535c</td>
<td>Free</td>
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<tr>
<td>535d</td>
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<tr>
<td>535e</td>
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<tr>
<td>535f</td>
<td>Free</td>
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<td>536</td>
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<tr>
<td>537</td>
<td>Free</td>
<td>Free</td>
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</table>

### Goods Subject to Duty and Free Goods—Continued

**GOODS SUBJECT TO DUTY AND FREE GOODS**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Tariff Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>532</td>
<td>Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>532a</td>
<td>Handkerchiefs, wholly of cotton, n.o.p.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>532b</td>
<td>Woven fabric, wholly of cotton, for covering books, n.o.p.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>532c</td>
<td>Curtains, wholly or partially manufactured composed wholly of cotton, n.o.p.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>532d</td>
<td>Fabrics wholly of cotton, coated or impregnated, n.o.p.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>533</td>
<td>Sails for boats and ships</td>
<td>Free</td>
</tr>
<tr>
<td>534</td>
<td>(a) Wick, with or without core, processed or not, when imported by manufacturers of wax candles or tapers for use in their own factories in the manufacture of wax candles or tapers.</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>(b) Braided wick, with or without core, processed or not, when imported for use exclusively in oil-burning sanctuary lamps under such regulations as the Minister may prescribe.</td>
<td>Free</td>
</tr>
<tr>
<td>535</td>
<td>Grasses, seaweed, mosses and vegetable fibres other than cotton, not coloured, nor further manufactured than dried, cleaned, cut to size, ground and sifted; oakum of flax, hemp, or jute; coir and coir yarn</td>
<td>Free</td>
</tr>
<tr>
<td>535a</td>
<td>Grasses, seaweed, mosses and vegetable fibres other than cotton, n.o.p.; bagasse of sugar cane, whether or not dried, cleaned, cut to size, ground or sifted</td>
<td>Free</td>
</tr>
<tr>
<td>535b</td>
<td>Rags and waste unfit for use, n.o.p.</td>
<td>Free</td>
</tr>
<tr>
<td>535c</td>
<td>Waste portions of unused fabrics, or used garments, n.o.p., imported by manufacturers to be used exclusively for disintegrating or for manufacture into wiping rags in their own factories</td>
<td>Free</td>
</tr>
<tr>
<td>535d</td>
<td>Garnetted material obtained by disintegrating yarns or fabrics, prepared for use, n.o.p.; wiping rags and wiping waste, n.o.p.; waste portions of unused fabrics, machined-cleaned waste, n.o.p., not to include remnants or mill ends</td>
<td>Free</td>
</tr>
<tr>
<td>535e</td>
<td>Vegetable fibres other than cotton, when imported by manufacturers of brushes for use exclusively in the manufacture of brushes, in their own factories</td>
<td>Free</td>
</tr>
<tr>
<td>535f</td>
<td>Piassava fibre, not coloured, nor further manufactured than dried, cleaned, cut to size, ground and sifted</td>
<td>Free</td>
</tr>
<tr>
<td>536</td>
<td>Batts, batting and wadding of wool, cotton or other fibre, n.o.p.</td>
<td>Free</td>
</tr>
<tr>
<td>537</td>
<td>Rovings, yarns and warps wholly or in part of vegetable fibres, not more advanced than singles, n.o.p., not to contain silk, synthetic textile fibres or filaments, nor wool</td>
<td>Free</td>
</tr>
<tr>
<td>537a</td>
<td>Rovings, yarns and warps wholly or in part of vegetable fibres, including yarn twist, cords and twines generally used for pack-</td>
<td>Free</td>
</tr>
<tr>
<td>Tariff Item</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
</tr>
<tr>
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</tr>
<tr>
<td>537b</td>
<td>17½ p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>537c</td>
<td>Free</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>537d</td>
<td>Free</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>537e</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>538a</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>538b</td>
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<td>Free</td>
</tr>
<tr>
<td>538c</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>538d</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>539</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>540a</td>
<td>Free</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>540b</td>
<td>3½ cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>540c</td>
<td>Free</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>540d</td>
<td>3½ cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>541</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>541a</td>
<td>3½ cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>541b</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>541c</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>541d</td>
<td>Free</td>
<td>Free</td>
</tr>
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</table>

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<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>541c</td>
<td>Free</td>
<td>10 p.c.</td>
<td>12 p.c.</td>
</tr>
<tr>
<td>541d</td>
<td>Canvas in the web, wholly of flax or hemp, for both, plain woven, not coloured, not further manufactured than impregnated with weather-proofing or preservative materials, suitable for manufacturing into tents, awnings, tarpaulins, hatch covers, and similar articles, weighing not less than 18 ounces and not more than 26 ounces per sq. yard.</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>542</td>
<td>Woven fabrics, wholly or in part of vegetable fibres, and all such fabrics with cut pile, n.o.p., not containing silk, synthetic textile fibres or filaments, nor wool.</td>
<td>20 p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>542a</td>
<td>Woven or braided fabrics not exceeding twelve inches in width, wholly or in part of vegetable fibres, n.o.p., not to contain silk, synthetic textile fibres or filaments, nor wool.</td>
<td>22½ p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>542b</td>
<td>Linen fire-hose, lined or unlined</td>
<td>15 p.c.</td>
<td>32½ p.c.</td>
</tr>
<tr>
<td>543</td>
<td>Sail twine and canvas of hemp, or flax, imported for use in the manufacture of boats' and ships' sails.</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>545</td>
<td>Lace and embroideries, wholly of flax, or of hemp, or of flax, hemp and cotton, not coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories.</td>
<td>12½ p.c.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>546</td>
<td>Articles made from fabrics, finished or unfinished, and all textile manufactures, wholly of jute, n.o.p.; fabrics wholly of jute, coated or impregnated, and jute fabric backed with paper.</td>
<td>12½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>547</td>
<td>Bags or sacks of hemp, linen or jute.</td>
<td>15 p.c.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>547a</td>
<td>Bags or sacks of sisal. and, per pound</td>
<td>17½ p.c.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>548</td>
<td>Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, synthetic textile fibres or filaments, nor wool, n.o.p.</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>548a</td>
<td>Woven dress linens containing not more than 15 p.c. by weight of cotton yarns for decorative effect. and, per pound</td>
<td>Free</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>548c</td>
<td>Tablecloths, centre-pieces, and doilies of sisal, palm straw or cane straw. and, per pound</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>549a</td>
<td>Wool, not further advanced than scoured, not including wool of the sheep of the type commonly known as karakul, when imported by carpet manufacturers, for use exclusively in the manufacture of carpets, in their own factories. per pound</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>
## Goods Subject to Duty and Free Goods—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>549b</td>
<td>Free</td>
<td>Free</td>
<td>15 cts.</td>
</tr>
<tr>
<td>549c</td>
<td>12½ p.c.</td>
<td>18 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>549d</td>
<td>22½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>549e</td>
<td>10 p.c.</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>549f</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>550</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>550a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>550b</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>550c</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>550d</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>551</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>551a</td>
<td>10 p.c.</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>551b</td>
<td>10 p.c.</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>551c</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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</tbody>
</table>

The Governor in Council may, when satisfied that mohair or alpaca yarns, or both, are manufactured in Canada in quantity and quality sufficient for Canadian requirements, by Order in Council direct that this tariff item, insofar as it affects either or both of such yarns, be repealed.
### Goods Subject to Duty and Free Goods—Continued

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<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>551d Yarns and warps, spun on the worsted system, composed wholly of wool or in part of wool or hair, imported by manufacturers for use in their own factories in the manufacture of woven fabrics in chief part by weight of wool or hair and not exceeding six ounces to the square yard, when in the gray or unfinished condition, under such regulations as may be prescribed by the Minister and, per pound</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td></td>
<td>and, per pound</td>
<td>15 cts.</td>
<td>17½ cts.</td>
</tr>
<tr>
<td>552 Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or other fabric or material and, per pound</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td></td>
<td>and, per pound</td>
<td>5 cts.</td>
<td>17½ cts.</td>
</tr>
<tr>
<td>552a Felt, splint, for use in making molded splints for medicinal purposes and, per pound</td>
<td>Free</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>553 Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles:</td>
<td>17½ p.c.</td>
<td>17½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(1) Household blankets, wholly of cotton and, per pound</td>
<td>5 cts.</td>
<td>5 cts.</td>
<td>30 cts.</td>
</tr>
<tr>
<td>(2) Blankets, wholly or in part of wool or hair and, per pound</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(3) Blankets, n.o.p. and, per pound</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td></td>
<td>and, per pound</td>
<td>5 cts.</td>
<td>25 cts.</td>
</tr>
<tr>
<td>553a Stereotypers' and typecasters' blankets or blanketing and press blankets or blanketting used for printing presses, of a class or kind not made in Canada and, per pound</td>
<td>Free</td>
<td>5 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>554 Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight six ounces to the square yard, n.o.p., when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada and, per pound</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td></td>
<td>and, per pound</td>
<td>7½ cts.</td>
<td>17½ cts.</td>
</tr>
<tr>
<td>554a Woven fabrics, consisting of cotton warps with wefts of lustre wool, mohair or alpaca, generally known as lustres Italian linings, n.o.p. and, per pound</td>
<td>Free</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>554b Woven fabrics composed wholly or in part of yarns of wool or hair, n.o.p. and, per pound</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td></td>
<td>and, per pound</td>
<td>12 cts.</td>
<td>30 cts.</td>
</tr>
<tr>
<td>However, the sum of the specific and ad valorem duties imposed by this item on imports under the British Preferential Tariff shall not be in excess of 50 cents per pound.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>554c Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight four ounces to the square yard, when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada and, per pound</td>
<td>Free</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td></td>
<td>and, per pound</td>
<td>17½ cts.</td>
<td>20 cts.</td>
</tr>
<tr>
<td>554d Woven or braided fabrics not exceeding twelve inches in width, whether with cut pile or not, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal and, per pound</td>
<td>27½ p.c.</td>
<td>35 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>554e Filter press cloth of wool or hair (except human hair) and, per pound</td>
<td>Free</td>
<td>15 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td></td>
<td>and, per pound</td>
<td>30 cts.</td>
<td>35 cts.</td>
</tr>
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</table>
## GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Description</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>554f</td>
<td>Woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth</td>
<td>Free</td>
<td>30 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>555</td>
<td>Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk or synthetic textile fibres or filaments, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk or synthetic textile fibres or filaments, n.o.p.</td>
<td>30 p.c.</td>
<td>40 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>556</td>
<td>Needled felt of hair, or of hair and wool, not coloured, impregnated with rubber solution on one side, when imported by manufacturers of felt carpets and carpeting, for use exclusively in the manufacture of printed felt carpets and carpeting, in their own factories</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>556a</td>
<td>Melton cloth, imported by manufacturers of tennis balls for use in the manufacture of tennis balls, in their own factories</td>
<td>Free</td>
<td>35 cts.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>556b</td>
<td>Slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk or synthetic textile fibres or filaments, weighing not less than 22 ounces per square yard, when imported by manufacturers of indoor footwear, to be used exclusively in the manufacture of such articles in their own factories</td>
<td>Free</td>
<td>35 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>557</td>
<td>Silk cocoons; raw silk, not more advanced than singles, not to include material wholly or partially degummed; rags and waste wholly of silk or of synthetic textile fibres or filaments, unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>557a</td>
<td>Waste portions of unused fabrics, or used garments, wholly of silk or of synthetic textile fibres or filaments, imported by manufacturers to be used exclusively for disintegrating in their own factories</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>557b</td>
<td>Garnetted material wholly of silk or of synthetic textile fibres or filaments, obtained by disintegrating cocoons, yarns or fabrics, prepared for use; filaments or loose fibres wholly of silk or synthetic textiles, not more advanced than in the form of sliver; waste portions of unused fabrics, wholly of silk or of synthetic textile fibres or filaments, n.o.p., not to include remnants nor mill ends</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>558</td>
<td>Yarns and warps wholly of thrown silk, in the gum, n.o.p.</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
<td>15 p.c.</td>
</tr>
<tr>
<td>558a</td>
<td>Rovings, yarns and warps wholly of spun silk, generally known as schappe and bourette, not more advanced than singles, n.o.p.</td>
<td>10 p.c.</td>
<td>12½ p.c.</td>
<td>15 p.c.</td>
</tr>
</tbody>
</table>

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### Goods Subject to Duty and Free Goods—Continued

<table>
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<tr>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>558b</td>
<td>Rovings, yarns and warps wholly of synthetic textile fibres or filaments, not more advanced than singles, not coloured, with not more than seven turns to the inch, under such regulations as the Minister may prescribe:—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Produced from cellulose acetate</td>
<td>5 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>In no case, shall the duty under the Most-Favoured-Nation or the General Tariff be less than</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) N.o.p.</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>In no case, shall the duty under the Most-Favoured-Nation or the General Tariff be less than</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>558c</td>
<td>(i) Rovings, yarns and warps, wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>(ii) Silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards</td>
<td>12½ p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>558d</td>
<td>Rovings, yarns and warps wholly or in part of synthetic textile fibres or filaments, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk; yarns of synthetic textile fibres or filaments wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards; under such regulations as the Minister may prescribe:—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Produced wholly from cellulose acetate</td>
<td>7½ p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>In no case, shall the duty under the Most-Favoured-Nation or the General Tariff be less than</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) N.o.p.</td>
<td>25 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>In no case, shall the duty under the Most-Favoured-Nation or the General Tariff be less than</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>558e</td>
<td>Yarns and warps, wholly of thrown silk in the gum, rovings, yarns and warps, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving, or for the manufacture of silk thread</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>558f</td>
<td>Rovings, yarns and warps wholly of spun synthetic textile fibres or filaments, not coloured, imported by manufacturers for use exclusively in the manufacture of cut-pile fabrics, in their own factories</td>
<td>Free</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>but not less than, per pound</td>
<td></td>
<td>28 cts.</td>
<td>28 cts.</td>
</tr>
<tr>
<td>559</td>
<td>Black mourning crapes</td>
<td>10 p.c.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>560</td>
<td>Woven fabrics wholly or in chief part by weight of silk in the gum, not degummed nor bleached, not less than twenty inches in width, weighing not more than seven pounds for each hundred yards thereof, imported for the purpose of being degummed, dyed and finished in Canada</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
</tr>
</tbody>
</table>

R.S., 1952.
## Customs Tariff

### Goods Subject to Duty and Free Goods—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of synthetic textile fibres or filaments, n.o.p.</td>
<td>22½ p.c.</td>
<td>40 p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10 cts.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>Woven fabrics, wholly of silk, twenty-six inches in width, or less, n.o.p.</td>
<td>17½ p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>Woven fabrics with cut pile, whether or not coated or impregnated, wholly or in part of silk or synthetic textile fibres or filaments, but not containing wool, n.o.p.</td>
<td>17½ p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>Woven fabrics wholly or in part of synthetic textile fibres or filaments, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.</td>
<td>27½ p.c.</td>
<td>40 p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>and, per lineal yard</td>
<td>40 cts.</td>
<td>40 cts.</td>
<td></td>
</tr>
<tr>
<td>Fabrics, coated or impregnated, n.o.p.: (i) Composed wholly or in part of silk</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>(ii) Composed wholly or in part of synthetic textile fibres or filaments, but not containing silk</td>
<td>30 p.c.</td>
<td>40 p.c.</td>
<td>50 p.c.</td>
</tr>
<tr>
<td>Woven fabrics not exceeding twelve inches in width generally known as 'ribbons', whether with cut pile or not, wholly or in part of silk but not containing wool</td>
<td>22½ p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>Woven fabrics not exceeding twelve inches in width, generally known as 'ribbons', whether with cut pile or not, wholly or in part of synthetic textile fibres or filaments, but not containing silk nor wool</td>
<td>22½ p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>Bolting cloth of any textile fibre, not made up, imported for use only for bolting or sifting materials</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of silk or of synthetic textile fibres or filaments, or both, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>Irish poplin, composed wholly of silk and wool, not exceeding twenty-five inches in width, imported in the web in lengths of not less than five yards each, under such regulations as the Minister may prescribe, by manufacturers of neckties, scarves or mufflers for use exclusively in the manufacture of such articles in their own factories</td>
<td>20 p.c.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, neta, nettings and bobinet, n.o.p.</td>
<td>22½ p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>Plaited or braided lines and cords, non-elastic, whether of tubular or of solid construction, not exceeding one inch in circumference, wholly or in chief part by weight of vegetable fibres</td>
<td>17½ p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which silk is the component of chief value</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>and, per ounce</td>
<td>7 cts.</td>
<td>7 cts.</td>
<td></td>
</tr>
<tr>
<td>-------------</td>
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<td>----------------</td>
</tr>
<tr>
<td>567a Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is synthetic textile fibres or filaments and, per ounce.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
<td>50 p.c.</td>
</tr>
<tr>
<td>567b Church vestments of any material.</td>
<td>12½ p.c.</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>568 Knitted garments, knitted underwear and knitted goods, n.o.p. and, per pound.</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>568a Socks and stockings:— (i) Of wool and, per dozen pairs.</td>
<td>20 p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(ii) N.o.p. and, per dozen pairs.</td>
<td>20 p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(2) Gloves and mitts of all kinds, n.o.p.</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>568c Women's dress gloves of kid, elbow length.</td>
<td>Free</td>
<td>35 p.c.</td>
<td>45 p.c.</td>
</tr>
<tr>
<td>568d Hats, hoods and shapes of fur felt or of wool-and-fur felt, under such regulations as the Minister may prescribe.</td>
<td>17½ p.c.</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>568e (1) Hats, hoods and shapes of wool felt and, per dozen.</td>
<td>22½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(2) Hoods and shapes, knitted, crocheted, plaited or woven in a single piece, and hoods and shapes of braid, not sewn, under such regulations as the Minister may prescribe. and, per dozen.</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>(3) Hoods and shapes, n.o.p. and, per dozen.</td>
<td>22½ p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(4) Hats, n.o.p. and, per dozen.</td>
<td>22½ p.c.</td>
<td>27½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(5) Berets of wool, knitted and fulled and, per dozen.</td>
<td>22½ p.c.</td>
<td>22½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(6) Caps, bonnets and berets, n.o.p., under such regulations as the Minister may prescribe. and, per dozen.</td>
<td>22½ p.c.</td>
<td>27½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>569e Hat braids, of a class or kind not made in Canada, whether woven, knitted or plaited, not exceeding six inches in width, imported for use exclusively in the manufacture of hats and caps, in their own factories.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>569f Woven fabrics, not exceeding two inches in width, made with unserrated selvages, generally known as single, double or four shot cored ribbon, imported by the manufacturers of men's hats for use exclusively in the manufacture of hat bodies or shapes, but not for use in the ornamentation or trimming of such bodies or shapes, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>570 Firemen's helmets; safety helmets for industrial purposes; parts of such helmets.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>570a (1) Carpets, rugs, stair pads, mats and matting of straw, hemp, flax tow or jute.</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>(2)</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
</tbody>
</table>
### Chap. 60. Customs Tariff.

**GOODS SUBJECT TO DUTY AND FREE GOODS—Continued**

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>(2) Carpeting, rugs, mats and matting of paper; carpet lining and stair pads</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(3) Carpeting, rugs, mats and matting of sisal, palm straw or cane straw</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(1) Mats with cut pile, of cocoa fibre per square foot</td>
<td>2½ cts.</td>
<td>3 cts.</td>
<td>5 cts.</td>
</tr>
<tr>
<td>(2) Mats, n.o.p., rugs, carpeting and matting of cocoa fibre per square yard</td>
<td>6½ cts.</td>
<td>7½ cts.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>Oriental and imitation Oriental rugs or carpeting, mats and rugs, n.o.p. and, per square foot</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>Carpets of sisal, palm straw or cane straw</td>
<td>20 p.c.</td>
<td>20 p.c.</td>
<td>40 p.c.</td>
</tr>
<tr>
<td>Enamelled carriage, floor, shelf and table oilcloth, linoleum, and cork matting or carpets, per square yard</td>
<td>15 p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>Woven fabrics, non-elastic, not exceeding three inches in width, imported by manufacturers of suspenders, garters, hose supporters, abdominal supporters and spinal braces for use exclusively in the manufacture of such articles in their own factories</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Webbing, with strands of rubber interwoven, or braided therein, not exceeding twelve inches in width, n.o.p.; round elastic braid</td>
<td>10 p.c.</td>
<td>17½ p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>Webbing, with strands of rubber interwoven or braided therein, exceeding one inch but not exceeding twelve inches in width, imported by manufacturers for use exclusively in their own factories</td>
<td>20 p.c.</td>
<td>32½ p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>Cordage exceeding one inch in circumference, n.o.p.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Window shades, mounted on rollers</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>Collars and cuffs manufactured from cellulose plastics with or without cotton interlining</td>
<td>Free</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>Regalia, badges and belts of all kinds, n.o.p.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

**GROUP XI. Miscellaneous.**

<table>
<thead>
<tr>
<th>Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resin or rosin; bone pitch, crude only</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than fifteen gallons</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Tall oil, oil pitch and blended tall oil and tall oil pitch</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Coal, anthracite, n.o.p. per ton</td>
<td>Free</td>
<td>Free</td>
<td>50 cts.</td>
</tr>
<tr>
<td>Coke, n.o.p.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Coal, n.o.p., including screenings and coal dust of all kinds per ton</td>
<td>35 cts.</td>
<td>75 cts.</td>
<td>75 cts.</td>
</tr>
<tr>
<td>Gas for heating, cooking or illuminating, imported by pipe line, per one thousand cubic feet</td>
<td>6 cts.</td>
<td>6 cts.</td>
<td>6 cts.</td>
</tr>
<tr>
<td>Coal, lignite</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Charcoal made from wood per ton</td>
<td>Free</td>
<td>Free</td>
<td>7 ½ cts.</td>
</tr>
<tr>
<td>(1) Pianofortes and organs, n.o.p.</td>
<td>20 p.c.</td>
<td>22½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(2) Pipe organs</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>(3) Pipe organ player actions and parts thereof; parts of pipe organs, n.o.p.</td>
<td>Free</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Item</th>
<th>British Preferential Tariff</th>
<th>Most Favoured Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>597a</td>
<td>15 p.c.</td>
<td>17½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>597b</td>
<td>Free</td>
<td>Free</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>597c</td>
<td>Free</td>
<td>27½ p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>598</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
<td></td>
</tr>
<tr>
<td>599</td>
<td>Free</td>
<td>Free</td>
<td></td>
</tr>
<tr>
<td>600a</td>
<td>10 p.c.</td>
<td>15 p.c.</td>
<td>15 p.c.</td>
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<tr>
<td>602</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>603</td>
<td>Free</td>
<td>Free</td>
<td></td>
</tr>
<tr>
<td>604a</td>
<td>Free</td>
<td>15 p.c.</td>
<td></td>
</tr>
<tr>
<td>605a</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>606a</td>
<td>Free</td>
<td>27½ p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>607a</td>
<td>Free</td>
<td>7½ p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>608a</td>
<td>Free</td>
<td>Free</td>
<td>30 p.c.</td>
</tr>
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</table>

GOODS SUBJECT TO DUTY AND FREE GOODS—Continued
<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most Favoured Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>609 Boots and shoes, pegged or wire fastened, with unstitched soles close edged</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>610 Belting of leather</td>
<td>10 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>611 Leather garments, lined or unlined</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>612 English type saddles</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>613 Manufacturers of leather, including manufacturers of rawhide, n.o.p</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>615 Whips of all kinds, including thongs and lashes</td>
<td>20 p.c.</td>
<td>25 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>616 Rubber, crude, caoutchouc or India rubber, unmanufactured, n.o.p</td>
<td>Free</td>
<td>5 p.c.</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>616 Rubber, crude, unmanufactured</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>616 Rubber, crude, unmanufactured</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>616 Materials, non-alcoholic, in liquid or paste form, when imported by manufacturers of sealing compounds for cans and jars, for use exclusively in the manufacture of such sealing compounds, in their own factories</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>616 Hard rubber, in strips or sheets, not less than one-sixteenth of an inch in thickness, or in rods or tubes, but not further manufactured</td>
<td>Free</td>
<td>15 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>616 Hard rubber, in strips or sheets less than one-sixteenth of an inch in thickness, but not further manufactured</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>616 Rubber boots and shoes</td>
<td>Free</td>
<td>22 1/2 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>616 Rubber cement and all manufactures of rubber and gutta percha, n.o.p</td>
<td>15 p.c.</td>
<td>25 p.c.</td>
<td>27 1/2 p.c.</td>
</tr>
<tr>
<td>616 Comb blanks of hard rubber, not further manufactured than pressed and vulcanized, when imported by manufacturers of hard rubber combs, for use exclusively in the manufacture of hard rubber combs, in their own factories</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>616 Tires of rubber for vehicles of all kinds, fitted or not</td>
<td>22 1/2 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>616 Rubber or gutta percha hose, and cotton hose lined with rubber; rubber mats or matting and rubber packing</td>
<td>20 p.c.</td>
<td>30 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>616 Rubber clothing and clothing made from waterproofed cotton fabrics</td>
<td>22 1/2 p.c.</td>
<td>27 1/2 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td>616 Tinse wire when imported by manufacturers of braids, cords, tassels, ribbons or trimmings, for use only in the manufacture of such articles in their own factories</td>
<td>5 p.c.</td>
<td>7 1/2 p.c.</td>
<td>10 p.c.</td>
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</tbody>
</table>

R.S., 1952.
<table>
<thead>
<tr>
<th>Tariff Item</th>
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<tbody>
<tr>
<td>622</td>
<td>Free</td>
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<tr>
<td>624</td>
<td>20 p.c.</td>
<td>271 p.c.</td>
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<td>625</td>
<td>15 p.c.</td>
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<td>626</td>
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<td>629</td>
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<td>650</td>
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<tr>
<td>651</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
<td>35 p.c.</td>
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</table>

GOODS SUBJECT TO DUTY AND FREE GOODS—Continued
### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
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<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>651a</td>
<td>Buttons, and button blanks other than in the rough, of vegetable ivory...</td>
<td>20 p.c.</td>
<td>35 p.c.</td>
</tr>
<tr>
<td></td>
<td>and, per gross</td>
<td>5 cts.</td>
<td>10 cts.</td>
</tr>
<tr>
<td>653</td>
<td>Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery...</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td></td>
<td>but not less than</td>
<td>$1.50</td>
<td>$2.00</td>
</tr>
<tr>
<td>653</td>
<td>Brushes of all kinds, n.o.p.</td>
<td>15 p.c.</td>
<td>30 p.c.</td>
</tr>
<tr>
<td>654</td>
<td>Bristles, natural</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>654a</td>
<td>Pins or pegs of synthetic resin used as bristles in the manufacture of brushes...</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>654b</td>
<td>Broom corn...</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>655</td>
<td>Pens, n.o.p., penholders and rulers, of all kinds...</td>
<td>12½ p.c.</td>
<td>22½ p.c.</td>
</tr>
<tr>
<td>655a</td>
<td>Lead pencils and crayons, n.o.p.</td>
<td>10 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>655b</td>
<td>Crayons of chalk or chalk-like material, coloured or not...</td>
<td>10 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>655c</td>
<td>Pen nibs of steel</td>
<td>Free</td>
<td>12½ p.c.</td>
</tr>
<tr>
<td>(a)</td>
<td>Tobacco pipes of all kinds...</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(b)</td>
<td>Cigar and cigarette holders</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(c)</td>
<td>Cases for cigar and cigarette holders, cigar and cigarette cases, smokers’ sets and cases therefor, and tobacco pipe mounts...</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>(d)</td>
<td>Tobacco pouches...</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>657</td>
<td>Mouthpieces in the rough, screws, aluminium pipe fitments, pipe bowls moulded from briarwood dust, bowls of wood not further processed than frayed, corn cobs and corn cob bowls not further processed than shaped, when imported by manufacturers of tobacco pipes for use in the manufacture of such pipes, in their own factories...</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>657a</td>
<td>Cinematograph or moving picture films, positives, one and one-eighth of an inch in width and over, n.o.p., per linear foot</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>657b</td>
<td>Parts, unfinished, when imported by manufacturers of cameras, for use in the manufacture of cameras, in their own factories...</td>
<td>1½ cts.</td>
<td>3 cts.</td>
</tr>
<tr>
<td>658</td>
<td>Film of standard width (one and one-eighth of an inch and over) when imported for the sole purpose of having 16 millimetre reproductions made therefrom and provided that the original is re-exported within three months from date of importation...</td>
<td>Free</td>
<td>5 p.c.</td>
</tr>
<tr>
<td>659</td>
<td>Photographic dry plates...</td>
<td>Free</td>
<td>3 cts.</td>
</tr>
<tr>
<td>660</td>
<td>Fertilizers, unmanufactured, including phosphate rock, kainite or German potash salts and German mineral potash; bone dust, charred bone and bone ash; fish offal or refuse and animal or vegetable manures...</td>
<td>15 p.c.</td>
<td>27½ p.c.</td>
</tr>
<tr>
<td>661</td>
<td>Fertilizers, compounded or manufactured, n.o.p...</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>663a</td>
<td>Ammonia or lime nitrogen...</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td>663b</td>
<td>Articles which enter into the cost of the manufacture of fertilizers, when imported for use exclusively in the manufacture of fertilizers...</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>663c</td>
<td>Soya beans, soya bean oil cake and soya bean oil meal, when imported for use as animal or poultry feeds, or as fertilizer, or when imported for use in the manufacture of animal or poultry feeds or fertilizers...</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
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<tr>
<td>653d</td>
<td>Free</td>
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<tr>
<td>653e</td>
<td>Sea-weeds or sea-plants, charred, whether powdered or not, for use exclusively in the feeding of animals</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>653f</td>
<td>Iodised mineral salts, for use exclusively in the feeding of animals</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>653g</td>
<td>Fish meal</td>
<td>Free</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>653h</td>
<td>Oyster shells, not further manufactured than crushed or screened, or both, for use as poultry feeds or in the manufacture of poultry feeds</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>654</td>
<td>Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>654a</td>
<td>Nitrate compounds not elsewhere specified adapted for use in the manufacture of explosives</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>655</td>
<td>Torpedoes, fire-crackers and fire-works of all kinds</td>
<td>Free</td>
<td>22½ p.c.</td>
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<tr>
<td>655a</td>
<td>Fuse, not metallic</td>
<td>Free</td>
<td>25 p.c.</td>
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<tr>
<td>657</td>
<td>Blasting and mining powder</td>
<td>1½ cts.</td>
<td>2½ cts.</td>
</tr>
<tr>
<td>658</td>
<td>Cannon, musket, rifle, gun and sporting powder and cannon powder</td>
<td>2 cts.</td>
<td>2½ cts.</td>
</tr>
<tr>
<td>659</td>
<td>Emery, in bulk, crushed or ground</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>660</td>
<td>Grinding wheels, stones or blocks, manufactured by the bonding together of either natural or artificial abrasives; manufactures of emery or of artificial abrasives, n.o.p.</td>
<td>10 p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>661</td>
<td>Reeds, square or round, and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use exclusively in the manufacture of whips in their own factories</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>662</td>
<td>Ivory and ivory nuts, piano key ivory and veneers of ivory unmanufactured</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>663</td>
<td>Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridle wires, damper wires, back check wires, dowel wires, German centre pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets and screws, shell, brass capstan screws, brass flange plates and screws, brass flanges, brass whitened spring wire, hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whipcloth, bushing cloth, hammer felt, back hammer felt, bridle leather and buck-skin, when imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>664</td>
<td>Meerschaum, crude or raw</td>
<td>Free</td>
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2299 R.S., 1952.
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<thead>
<tr>
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<tbody>
<tr>
<td>679</td>
<td>Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned; bones, crude Fossils, shells, tortoise and mother-of-pearl, and other shells unmanufactured</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>680</td>
<td>Sponges of marine production</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>680a</td>
<td>Junk, old; paper waste clippings and waste of all kinds, n.o.p., except metallic; broken glass or glass cullet</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>681</td>
<td>(1) Fish hooks, for deep-sea or lake fishing, not smaller in size than number 2-0; fishing nets and nettings of all kinds; threads, twines, marlines, fishing lines, rope and cordage, not exceeding one and one-half inches in circumference, to be used for fishing purposes or for the construction or repair of fishing nets; the foregoing not to include such articles used for sportsmen's purposes, and to be subject to such regulations as the Minister may prescribe.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>682</td>
<td>(2) Materials for use in the manufacture of the goods specified in tariff item 682(1)</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>682a</td>
<td>Net floats of any material except wood, for use exclusively in commercial fishing</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>682b</td>
<td>Specially designed needles of a class or kind not made in Canada, for use only in repairing fish nets, when such nets are used exclusively for the fisheries, but not for use in repairing nets for sportsmen.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>682c</td>
<td>Metal swivels, of a class or kind not made in Canada, when used exclusively for the fisheries, not to include swivels for sportsmen’s use.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<td>683</td>
<td>Barytes</td>
<td>Free</td>
<td>25 p.c.</td>
<td>15 p.c.</td>
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<td>684</td>
<td>Rubber thread, not covered</td>
<td>Free</td>
<td>25 p.c.</td>
<td>15 p.c.</td>
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<tr>
<td>685</td>
<td>Pantographs and parts thereof, including diamond points, and engraving mills, for engraving copper rollers used in printing textiles and wallpapers; blankets, blanket and lapping imported for use exclusively by textile manufacturers and wallpaper printers</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>686</td>
<td>Goldbeaters’ moulds and goldbeaters’ skins</td>
<td>Free</td>
<td>Free</td>
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<td>687</td>
<td>Cat-gut or worm gut, unmanufactured, adapted for the manufacture of whip or other cord, or of ligatures</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>688</td>
<td>Artificial teeth, not mounted, and materials for use only in the manufacture thereof</td>
<td>Free</td>
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<tr>
<td>689</td>
<td>Charcoal, animal, for use in the refining of sugar</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>690</td>
<td>Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>690a</td>
<td>Casual donations sent by persons abroad to friends in Canada, or brought into Canada personally by non-residents as gifts to friends, and not being advertising matter, tobacco or alcoholic beverages, when the value thereof does not exceed five dollars in any one case, under such regulations as may be prescribed by the Minister</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>691</td>
<td>Communion sets of metal, glass, wood or other material; oil stocks; crosiers; benitiers; sprinklers; incense</td>
<td>Free</td>
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<td>Free</td>
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R.S., 1952.
### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<tbody>
<tr>
<td>692</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td></td>
<td>Collections of coins and/or medals; postage stamps; medals of metal and other metallic articles, which have been bestowed as trophies or prizes and received and accepted as honorary distinctions, or which have been donated by persons or organizations abroad for such purposes; trophy cups of metal and other metallic prizes (not usual merchantable commodities) won abroad in bona fide competitions, or donated by persons or organizations abroad for such purposes in Canada. The foregoing not to include medals, trophies or prizes which are regularly presented by organizations or business companies to their members, employees, or representatives.</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>692a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td></td>
<td>Articles presented from abroad in recognition of the saving of human life, under regulations by the Minister.</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>692b</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<td></td>
<td>Trophies of war, being arms, military stores, munitions of war and other articles, which are to be retained for use as bona fide trophies under such regulations as the Minister may prescribe. No article admitted under this item shall be sold or disposed of for use other than as a bona fide trophy without payment of duty. Any article before disposal thereof may be reduced to scrap and valued and rated for duty accordingly.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>693</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(i) Articles imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions as exhibits, under regulations prescribed by the Minister.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(ii) Violins, violas and violoncellos, manufactured more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(iii) Antiquities (other than spirits or wines) produced prior to January 1, 1847, under such regulations, including proof of antiquity, as may be prescribed by the Minister.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>694</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Models of inventions and of other improvements in the arts, but no article shall be deemed a model which can be fitted for use.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>695</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Paintings in oil or water colours and pastels, valued at less than twenty dollars each, n.o.p.</td>
<td>15 p.c.</td>
<td>22½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>695a</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Paintings in oil or water colours and pastels, valued at not less than twenty dollars each; paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the Minister.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>695b</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>Hand-made drawings, sketches or designs, but not including patterns, viz.:—drawings, sketches or designs of wearing apparel.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

2301  
R.S., 1952.
### GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

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<tr>
<td>696</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>696a</td>
<td>Free</td>
<td>Free</td>
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<td>696b</td>
<td>Free</td>
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<td>697</td>
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<td>699</td>
<td>Free</td>
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</tbody>
</table>

including boots and shoes, wall or floor coverings and textile fabrics, when imported in single copies of each such drawing, sketch or design for use in the manufacture of wearing apparel, boots or shoes, textile fabrics, wall or floor coverings, or of patterns....

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

696a Moving picture films, sound or silent, separate sound film track, slides and slide films, positive or negative; sound discs, records and transcriptions; models, static and moving; wall charts, maps and posters; when certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character; subject to such regulations as the Minister may prescribe.

696b Films produced by or issued under the authority of government tourist bureaux, railway authorities, airway authorities or steamship companies; subject to such regulations as the Minister may prescribe.

696c Phonograph records for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns, under such regulations as the Minister may prescribe.

697 Globes, geographical, topographical and astronomical.

698 All articles specially designed for the use of the blind, whether for educational, recreational, industrial, personal or other purposes, when for blind persons and imported by, or on the order or certificate of, the Canadian National Institute for the Blind, or other bona fide institution or association for the blind.

699 Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; anatomical preparations and skeletons or parts thereof; and specimens.

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### Section 700: Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association.

A bond shall be first given in accordance with regulations prescribed by the Minister, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.

#### Tariff Item 700

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>700</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

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

Free Free Free

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

Free Free Free

### Section 703: Travellers' baggage, under regulations prescribed by the Minister.

(a) Goods valued at not more than one hundred dollars included in the baggage accompanying residents of Canada returning from abroad after an absence from Canada of not less than forty-eight hours and acquired by them for personal or household use or as souvenirs or gifts, but not bought on commission or as an accommodation for other persons or for sale, under regulations prescribed by the Minister.

Free Free Free

(b) A resident of Canada shall not be entitled to the exemption herein granted within a period of four months from the date of the last exemption allowed, nor shall the exemption be allowed on alcoholic beverages in excess of one quart, or on tobacco in excess of fifty cigars, two hundred cigarettes and two pounds of manufactured tobacco.

### Section 704: Apparel, wearing and other personal and household effects not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest to any resident of Canada, or acquired by any resident of Canada, as a result of the death of any person resident abroad, or as a gift in anticipation of the death of any such person; all such goods or articles when given as a free gift by anyone resident abroad to a resident of Canada; the Minister to be the sole judge as to whether any goods or any article imported is to be classified as entitled to the benefit of this item or not.

Free Free Free
<table>
<thead>
<tr>
<th>Tariff Item.</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>705</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

Settlers' effects, viz.:—Wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, bicycles, carts, wagons and other highway vehicles, agricultural implements and livestock for the farm, not to include live stock or articles for sale, or for use as a contractor's outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment; all the foregoing if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister.

Subject to the exceptions stated hereunder, any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada;

The six months' ownership requirement as specified in this Item shall not apply in the case of bona fide brides' trousseaux and wedding presents; and

With respect to bona fide settlers' effects imported from countries named by the Minister that are applying restrictions on the transfer of emigrants' capital to Canada, the six months' ownership requirement specified in this Item shall not apply and notwithstanding the first arrival requirements specified in this Item a reasonable amount of the effects of a settler may be entered from such countries under this Item

(a) during a period of three years from the date of the settler's first arrival, or
(b) where the settler's first arrival occurred between April 10, 1945, and April 11, 1949, during the period ending April 10, 1952.

705a Settlers' effects, viz.:—Machines and implements for agricultural purposes, moved by mechanical power, and motor vehicles valued at not more than fifteen hundred dollars, and boats for fishing purposes, if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of National Revenue.

In respect to motor vehicles valued in excess of fifteen hundred dollars duty shall be payable only on the amount in excess of fifteen hundred dollars.

The said machines, vehicles, implements and boats may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.

R.S., 1952.
GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>706 Articles for the personal or official use of representatives of foreign countries and of Her Majesty's Governments, and for the personal use of their families, suites or servants, under regulations prescribed by the Governor in Council. The Governor in Council may withdraw any of the privileges granted under this section in the case of any country which refuses to grant the same privileges to Canadian officials holding corresponding or equivalent posts in that country, and may also rescind any Order in Council withdrawing the privileges as aforesaid.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>707 Articles for the use of the Governor General. Free.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>708 Arms, military stores, munitions of war and other goods the property of and to remain the property of a British Commonwealth country designated by the Governor in Council or of a foreign country that is a party to the North Atlantic Treaty and is designated by the Governor in Council; goods consigned to military service agencies and institutions designated by the Governor in Council where the goods are for the personal use or consumption by nationals of countries designated under this Item who are employed in defence establishments of those countries in Canada.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>709 (a) Goods, including containers or coverings filled or empty, the growth, produce or manufacture of Canada, after having been exported therefrom, if the goods are returned within five years from the time of exportation without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad. Free.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(b) Goods, including containers or coverings filled or empty, which have once been entered for consumption in Canada and have been exported therefrom, if the goods are returned within five years from the time of exportation without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad. Free.</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
</tbody>
</table>

All the foregoing under such regulations as the Minister may prescribe.

Any such goods on which a refund of duty or allowance of drawback has been made shall not be admitted to entry under this item except upon payment of duties equal to the refund or drawback allowed.

Any of such goods manufactured in bond or under excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or
GOODS SUBJECT TO DUTY AND FREE GOODS—Continued

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>(a) Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only; n.o.p.</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>(b) Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td></td>
<td>(c) Usual coverings containing goods subject to any ad valorem duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry;</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td></td>
<td>(d) Receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the tariff item;</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td></td>
<td>(e) Usual coverings designed for use other than in the bona fide transportation of the goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately;</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
<tr>
<td></td>
<td>(f) The term coverings in this paragraph shall include packing boxes, crates, cases, cartons, wrapping, sacks, bagging, rope, twine, straw or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister.</td>
<td>Free</td>
<td>7½ p.c.</td>
</tr>
</tbody>
</table>

711 All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited......

Duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as “n.o.p.” in any preceding tariff item.


R.S., 1952.
<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>British Preferential Tariff</th>
<th>Most-Favoured-Nation Tariff</th>
<th>General Tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>When the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such &quot;component material of chief value&quot; being that component material which shall exceed in value any other single component material in its condition as found in the article.</td>
<td>Free</td>
<td>10 p.c.</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>728 Hyposulphite of soda, when imported by tanners for use in their own factories, in the tanning of leather</td>
<td></td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>756 Artificial abrasive grains, crushed or ground, when imported for use in Canadian manufactures</td>
<td></td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>761 Collodion and emulsions thereof, iodisers for collodion, and stripping solutions, when imported for use exclusively by photo-engravers, lithographers, rotogravure printers, or engravers of copper rollers, in their manufacturing operations.</td>
<td>15 p.c.</td>
<td>17½ p.c.</td>
<td>17½ p.c.</td>
</tr>
<tr>
<td>786 Semen of horses, cattle, sheep, goats, asses, swine and dogs, pure bred, for the improvement of stock, under regulations prescribed by the Governor in Council</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>791 Materials of all kinds for use only in producing or manufacturing preparations provided for in tariff items 209b and 219a, under regulations prescribed by the Minister of National Revenue</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>802 Materials and parts as hereunder specified, when imported by manufacturers of umbrellas, parasols, sunshades, walking sticks or canes, under such regulations as the Minister may prescribe, for use in the manufacture of such articles in their own factories:</td>
<td>Free</td>
<td>5 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>(a) Mounts, sticks, rods, ribs, runners, rings, notches, tips, ferrules and assembled frames</td>
<td></td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>(b) Umbrellas-covering fabrics of a kind not made in Canada, whether or not specially treated but not further manufactured than with hemmed selvedges, when imported in lengths of not less than ten yards each, with or without natural selvedges</td>
<td>Free</td>
<td>10 p.c.</td>
<td>20 p.c.</td>
</tr>
<tr>
<td>805 Materials to be used as adhesives in cementing together glass sheets, when imported by manufacturers of safety or non-shatterable laminated glass, for use exclusively in the manufacture of such glass in their own factories</td>
<td>Free</td>
<td>Free</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>809 Cocoa residues, containing not more than five per cent by weight of fat, when imported by manufacturers of chemicals for use in the manufacture of theobromine and caffeine, in their own factories</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>810 Ladder tapes and braided cords, when imported for use exclusively in the manufacture of Venetian blinds</td>
<td>Free</td>
<td></td>
<td></td>
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<tr>
<td>Tariff Item</td>
<td>British Preferential Tariff</td>
<td>Most-Favoured-Nation Tariff</td>
<td>General Tariff</td>
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<tr>
<td>814</td>
<td>Free</td>
<td>Free</td>
<td>10 p.c.</td>
</tr>
<tr>
<td>818</td>
<td>Free</td>
<td>Free</td>
<td>10 p.c.</td>
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<tr>
<td>824</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>825</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>826</td>
<td>Free</td>
<td>17½ p.c.</td>
<td>25 p.c.</td>
</tr>
<tr>
<td>836</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>847</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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<tr>
<td>848</td>
<td>Free</td>
<td>Free</td>
<td>Free</td>
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</tbody>
</table>

R.S., c. 44, Sch. A.; 1928, c. 17, s. 1; 1929, c. 39, s. 1; 1930, c. 13, s. 3; 1930 (2nd Sess.), c. 3, s. 3; 1931, c. 30, s. 2; 1932, c. 41, ss. 1, 2; 1932-33, c. 2, s. 6, a. 1; 1932-33, c. 37, s. 2; 1934, c. 31, s. 3; 1935, c. 28, s. 5; 1936, c. 31, s. 4; 1937, c. 26, s. 2; 1939, c. 41, s. 1; 1939 (2nd Sess.), c. 2, s. 2; 1940-41, c. 31, ss. 1, 2; 1942-43, c. 23, ss. 1, 2; 1943-44, c. 7, ss. 1, 2; 1944-45, c. 36, s. 3; 1946, c. 45, s. 1; 1949, c. 6, s. 1; 1948, c. 42, s. 5; 1950, c. 14, ss. 4, 5; 1950-51, c. 4, s. 1; 1951, c. 27, s. 1.

R.S., 1952.
# Schedule "B".

**Goods Subject to Drawback for Home Consumption.**

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Goods</th>
<th>When Subject to Drawback</th>
<th>Portion of Duty (Not including Special Duty or Dumping Duty) Payable as Drawback</th>
</tr>
</thead>
</table>

1. **1001** Oil, fuel and other articles not machinery, imported on or after June 1, 1941.

2. **1003** Hemp bleaching compound and ingredients thereof.

3. **1004** Cotton seed oil.

4. **1005** Steel.

5. **1006** Steel.

6. **1007** Flat spring steel, steel billets and steel axle bars.

7. **1008** Spiral spring steel.

8. **1009** Steel.

9. **1010** Cloths, of wool, cotton, silk, ramie or unions, fifty inches or over in width and weighing not more than seven ounces per square yard, not rubbered or made waterproof.

10. **1011** Rhine stones, settings for rhine stones, metal spots and beads.

11. **1012** Woven fabrics in the web.

12. **1013** Fabrics of silk and satin, embroidered or embossed chiffon, casket gimpes and fringes.

13. **1014** Glass in sheet and in plate.

14. **1015** Steel.

15. **1016** Stearine and caseine.

16. **1017** Lapwelded tubing of iron or steel, not less than four inches in diameter, threaded and coupled or not iron or steel couplings thereof and complete parts of such couplings.

17. **1018** Seamless iron or steel tubing over four inches in diameter; iron or steel couplings thereof and complete parts of such couplings.

2309 **GOODS**

R.S., 1952.
### GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION—Continued.

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Goods</th>
<th>When Subject to Drawback</th>
<th>Portion of Duty (Not including Special Duty or Dumping Duty) Payable as Drawback</th>
</tr>
</thead>
<tbody>
<tr>
<td>1019</td>
<td>Bituminous coal</td>
<td>When imported by proprietors of coke ovens and converted at their coke ovens into coke for use in the smelting of metals from ores and in the melting of metals</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1020</td>
<td>Galvanised wire netting of a class or kind not made in Canada</td>
<td>When used in traps for the fisheries</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1021</td>
<td>Rolled round wire rods in the coil, of iron or steel, not over 0.375 inch in diameter</td>
<td>When imported under the British Preferential Tariff and used in the manufacture of galvanized iron or steel wire, curved or not, 0.144, 0.104, or 0.092 inch in diameter, with tolerance not to exceed 0.004 inch, but not when such wire is for use in telegraph or telephone lines</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1022</td>
<td>Charcoal</td>
<td>When used for the smelting of metals from ores</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1023</td>
<td>Hot rolled hexagon iron or steel bars</td>
<td>When used in the manufacture of cold drawn or cold rolled iron or steel bars</td>
<td>60 p.c.</td>
</tr>
<tr>
<td>1024</td>
<td>Rolled round wire rods in the coil, of iron or steel, not over 0.375 inch in diameter</td>
<td>When imported under the British Preferential Tariff and used in the manufacture of wire of iron or steel, coated with zinc or spelter, curved or not, in coils, not more than 0.144 inch and not less than 0.080 inch in diameter, with tolerance not to exceed 0.004 inch, when such wire is used by manufacturers of barbed fencing wire or of wire fencing for use exclusively in the manufacture of barbed fencing wire or of wire fencing, in their own factories. Drawback payable under this item is in lieu of drawback payable under any other item</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1025</td>
<td>Hot rolled hexagon bars of Bessemer steel not being of greater value than 4 cents per pound</td>
<td>When used in the manufacture of cold drawn bars</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1026</td>
<td>Materials</td>
<td>When used in the manufacture of containers for articles entitled to entry under tariff item 219a</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1027</td>
<td>Materials</td>
<td>When used by manufacturers of malleable iron castings or steel shafting for use exclusively in the manufacture of such articles for use in the manufacture of goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j and 439c</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1028</td>
<td>Steel billets</td>
<td>When used in the manufacture of the seamless pipes, tubes and flues enumerated in tariff items 399 and 410d: no drawback shall be paid under this item when the pipes, tubes and flues enumerated in Tariff items 399 and 410d are dutiable under the General Tariff of Schedule A to this Act</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>Item No.</td>
<td>Goods</td>
<td>When Subject to Drawback</td>
<td>Portion of Duty (Not including Special Duty or Dumping Duty) Payable as Drawback</td>
</tr>
<tr>
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</tr>
<tr>
<td>1029</td>
<td>Materials</td>
<td>When imported by manufacturers of hat sweats, cap peaks and hatters’ tips and sides and used in the manufacture of such articles in their own factories.....</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1030</td>
<td>(a) Materials, n.o.p.</td>
<td>When used exclusively in the manufacture of articles enumerated in Tariff Item 236.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td></td>
<td>(b) Woven fabrics, wholly of cotton, not bleached, mercerised nor coloured, weighing not more than seven and one-half pounds per one hundred square yards.</td>
<td>When imported under the British Preferential Tariff and used exclusively in the manufacture of articles enumerated in Tariff Item 236.</td>
<td>50 p.c.</td>
</tr>
<tr>
<td>1032</td>
<td>Oil</td>
<td>When used in the manufacture of manila rope, not exceeding one and one-half inches in circumference, when used exclusively in the fisheries.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1033</td>
<td>Glass tubing</td>
<td>When used for the manufacture of glassware and other scientific apparatus for laboratory work in public hospitals.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1037</td>
<td>Copper in blocks, ingots, pigs or bars.</td>
<td>When used in the manufacture of rods for use only in the manufacture of trolley, telegraph and telephone wires, electric wires and electric cables.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1038</td>
<td>Materials, including all parts.</td>
<td>When used in the manufacture of goods enumerated in tariff Item 538a.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1039</td>
<td>Cotton velveteen and cotton-back silk-pile velvet.</td>
<td>When imported under the British Preferential Tariff and used exclusively in the manufacture of fancy boxes or cases.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1045</td>
<td>Steel sheets, hot or cold rolled or coated with lead or with lead and tin, 0.064 inch to 0.22 inch in thickness, 20 to 42 inches in width and 50 to 120 inches in length.</td>
<td>When used in the manufacture of stampings for automobiles.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1046</td>
<td>Materials</td>
<td>When used in the manufacture of articles entitled to entry under tariff item 603b when such articles are sold to manufacturers to be used as specified in said item.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1047</td>
<td>Materials</td>
<td>When used in the manufacture of articles enumerated in tariff item 410e.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1048</td>
<td>Materials, including all parts.</td>
<td>When used in the manufacture of goods enumerated in tariff item 440f.</td>
<td>50 p.c.</td>
</tr>
<tr>
<td>1049</td>
<td>Bituminous coal, imported on or after March 23rd, 1935.</td>
<td>(a) When converted into coke to be sold.</td>
<td>50 p.c.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(b) When converted into coke to be sold; provided that not less than thirty-five per centum, by weight, of the bituminous coal so used, as covered by each drawback claim, was mined in Canada.</td>
<td>99 p.c.</td>
</tr>
</tbody>
</table>

Drawback payable under this Item is in lieu of drawback payable under any other item.
### GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION—Continued.

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Goods.</th>
<th>When Subject to Drawback.</th>
<th>Portion of Duty (Not including Special Duty or Dumping Duty) Payable as Drawback.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1050</td>
<td>Sugar, vis.: Raw sugar produced in the British Empire, or sugar refined in Canada from raw sugars produced in the British Empire.</td>
<td>When used in the manufacture of wine in Canada.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1052</td>
<td>Machinery, new or used, and all parts thereof, not including consumable tools, of a class or kind not made in Canada.</td>
<td>When for use in the plants of manufacturers of automobiles and motor vehicles or of automobile or motor vehicle parts.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1053</td>
<td>Machinery, new or used, and all parts thereof, not including consumable tools, of a class or kind not made in Canada.</td>
<td>When for use in the plants of manufacturers of aircraft, aircraft engines, aircraft equipment, or of parts of the foregoing for the manufacture of aircraft, aircraft engines, aircraft equipment, or of parts of the foregoing.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1057</td>
<td>Materials.</td>
<td>When used in the manufacture of articles entitled to entry under tariff item 442, when such articles are sold to manufacturers to be used as specified in said item.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1058</td>
<td>Materials.</td>
<td>When used in the manufacture of articles entitled to entry under tariff items 411 and 411a, not including saws, and articles entitled to entry under tariff item 410, when such articles are used as specified in said items.</td>
<td>60 p.c.</td>
</tr>
<tr>
<td>1059</td>
<td>Materials.</td>
<td>When used in the manufacture of articles entitled to entry under tariff items 410b and 410z when such articles are used as specified in said items.</td>
<td>70 p.c.</td>
</tr>
<tr>
<td>1060</td>
<td>Paper of all kinds.</td>
<td>When used by the publisher or printer in Canada in the production of periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together.</td>
<td>75 p.c.</td>
</tr>
<tr>
<td>1061</td>
<td>Woven fabric manufactured for covering the outside of books, of a class or kind not made in Canada.</td>
<td>When used by bookbinders in binding books in their own factories.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1062</td>
<td>Materials, including all parts.</td>
<td>When used in the manufacture of marking gauges, levels, planes or hand tool scrapers, spoke shaves, try squares, bevels, measuring tapes, rules, forged wire rope sockets, lathe dogs, tool holders, forged clamps, chain pipe wrenches: Provided that no drawback shall be paid under this item unless at least fifty per centum of the cost of producing the finished article has been incurred in Canada; and provided further that no drawback under this item shall be payable more than once on any article.</td>
<td>60 p.c.</td>
</tr>
</tbody>
</table>
### GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION—Concluded.

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Goods</th>
<th>When Subject to Drawback</th>
<th>Portion of Duty (Not including Special Duty or Dumping Duty) Payable as Drawback</th>
</tr>
</thead>
<tbody>
<tr>
<td>1065</td>
<td>Bituminous coal</td>
<td>When used in melting, evaporating, and preparing salt produced in Canada: No drawback under this item shall be payable on coal used in producing salt or brine when such salt or brine is further manufactured than salt enumerated in tariff items 40, 41, 42, and 42a.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1066</td>
<td>Bituminous coal</td>
<td>When pulverised by proprietors of rolling mills for heating iron or steel for use only in the production of rolled iron or steel at their rolling mills.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1067</td>
<td>Plate glass, polished, of a class or kind not made in Canada.</td>
<td>When used in the manufacture of safety or non-shatterable glass, laminated, or otherwise.</td>
<td>99 p.c.</td>
</tr>
<tr>
<td>1068</td>
<td>Leather enumerated in tariff item 604 on which duty was paid at the rates of duty set opposite said item.</td>
<td>When used in the manufacture of gloves and mitts.</td>
<td>33% p.c.</td>
</tr>
</tbody>
</table>

R.S., c. 44, Sch. B.; 1928, c. 17, s. 2; 1929, c. 39, s. 2; 1930, c. 13, s. 4; 1931, c. 30, s. 3; 1932-33, c. 37, s. 3; 1934, c. 32, s. 4; 1935, c. 28, s. 6; 1936, c. 31, s. 5; 1937, c. 26, s. 3; 1939, c. 41, s. 2; 1944-45, c. 36, s. 3; 1951, c. 27, s. 2.
SCHEDULE "C".

PROHIBITED GOODS.

1201. Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

1202. Reprints of Canadian copyrighted works, and reprints of British copyrighted works which have been copyrighted in Canada.

1203. Coin, base or counterfeit.

1204. Oleomargarine, butterine or other similar substitutes for butter, and process butter or renovated butter.

1205. Tea, adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

1206. Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

1207. Animals suffering from any contagious disease.

1208. Metallic trading checks in circular form.

1209. Any goods—(a) which, if sold, would be forfeited under the provisions of the Criminal Code respecting fraudulent transactions relating to contracts and trade; or

(b) manufactured in any foreign state or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom, or in Canada, or in any other British country, unless such name or trade mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced:

For the purposes of this item if there is on any goods a name which is identical with or a colourable imitation of the name of a place in the United Kingdom, or in Canada, or in any other British country, such name, unless it is accompanied by the name of the State or country in which it is situate, shall, unless the Minister decides that the attaching of such name is not calculated to deceive, (of which matter the Minister shall be the sole judge), be treated as if it was the name of a place in the United Kingdom, or in Canada, or in any other British country.

1210. Posters and handbills depicting scenes of crime or violence.

1212. Aigrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins of wild birds either raw or manufactured; but this provision shall not apply to:

(a) the feathers or plumes of ostriches;

(b) the plumage of the English pheasant and the Indian peacock; the plumage of wild birds of groups recognized as game birds in any Canadian game law, and for which an open season is provided thereunder;

(c) the plumage of birds imported alive; nor to—

(d) specimens imported under regulations of the Minister for any Natural History or other museum or for scientific or educational purposes.

1213. White Phosphorous matches.

1214. 1. Common mongoose (Herpestes griseus) or mongoose of any kind;

2. Any bird of the Starling family (Sturnidae), except the European Starling (Sturnus vulgaris);

3. Any other non-game bird, except any of the following:—

(a) a domestic bird of a kind kept for food purposes;

(b) a bird intended solely for exhibition in a public zoological park;

(c) a bird intended solely to be kept in confinement in a cage or to be used for purposes of public entertainment.

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1215. Used or second-hand automobiles and motor vehicles of all kinds, manufactured prior to the calendar year in which importation into Canada is sought to be made:
   This Item does not affect in any manner automobiles and motor vehicles,
   (a) imported under Tariff Items 702, 705a, 706, 707 or 708, or under tourists' or travellers' vehicle permits;
   (b) imported by a bona fide settler on a first arrival but not entitled to entry free of duty under Tariff Item 705a;
   (c) bona fide purchased on or before the first day of June, one thousand nine hundred and thirty-one, by consumers for their own use and not for resale;
   (d) forfeited or confiscated for any offence under the Customs laws, or the laws of any province of Canada;
   (e) left by bequest;
   (f) exempted from the provisions of this Item by a regulation of the Governor in Council in any particular case or class of cases.

1216. Used or second-hand aeroplanes and aircraft of all kinds:
   This Item does not affect in any manner aeroplanes and aircraft,
   (a) imported under Tariff Items 707 or 708, or engaged solely in international traffic, or brought in by non-resident tourists for temporary use under permit issued by the Department of National Revenue;
   (b) bona fide purchased on or before the twenty-second day of March, one thousand nine hundred and thirty-three, by consumers for their own use and not for resale;
   (c) forfeited or confiscated for any offence under the Customs laws, the Air Regulations or the laws of any province of Canada;
   (d) imported by the Department of National Defence for military purposes;
   (e) exempted from the provisions of this Item by a regulation of the Governor in Council in any particular case or class of cases.

1217. Smoke screen apparatus, for use on motor vehicles or on water-borne craft of all kinds.

1218. Used or second-hand periodical publications:
   This Item does not affect in any manner periodical publications:
   (a) sent, gratis, to Canada for charitable purposes;
   (b) sent to persons in Canada as casual donations by friends abroad;
   (c) imported for personal or for institutional use, and not for resale;
   (d) imported by or for paper mills for use as stock in the manufacture of paper.

1219. Used or second-hand mattresses or materials therefrom:
   This item does not affect in any manner:
   (a) mattresses imported under Tariff Items 704, 705, 706, 707, 708, or under tourists' or travellers' vehicle permits;
   (b) materials from used or second-hand mattresses, when imported after having been cleaned and fumigated, under such regulations as the Minister may prescribe, accompanied by such certificates as he may designate.

R.S., c. 44, Sch. C.; 1934, c. 32, s. 5; 1935, c. 28, s. 7; 1936, c. 31, s. 6; 1949.(2nd Sess.), c. 15, s. 1; 1950, c. 14, s. 6.

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QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

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CHAPTER 61.

An Act to encourage the development of the Sea Fisheries and the building of Fishing Vessels.

SHORT TITLE.

1. This Act may be cited as the Deep Sea Fisheries Act. Short title. R.S., c. 74, s. 1.

SUBSIDY.

2. The Governor in Council may authorize the payment, Grant for out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding one hundred and sixty thousand dollars, to aid in the development of the sea fisheries of Canada, and the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of the fishermen. R.S., c. 74, s. 2.

3. Such grant shall be appropriated for the said purposes at such times and by such instalments in each year, as the Governor in Council directs. R.S., c. 74, s. 3.

4. A statement shall annually be laid before both Houses of Parliament within the first twenty days of the session, of the mode in which the said grant has been expended, together with copies of all Orders in Council relating to such grant and expenditure. R.S., c. 74, s. 4.

OFFICERS.

5. Every fishery officer who, by virtue of his appointment as such, is authorized by the Governor in Council, under authority of the Fisheries Act, to exercise the powers of a justice of the peace ex officio, is for all the purposes of this Act and the regulations ex officio a justice of the peace within the district for which he is appointed to act as a fishery officer. R.S., c. 74, s. 5.

INVESTIGATIONS.

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INVESTIGATIONS.

6. (1) The Minister of Fisheries, whenever he deems it expedient to cause inquiry to be made into and concerning any matter connected with the said grant or the payment thereof, may direct any fishery officer to inquire into and concerning such matter.

(2) Such fishery officer has all the powers and authority of a commissioner appointed under the provisions of Part I of the Inquiries Act, and the provisions of the said Part, in so far as they are applicable, apply to the inquiry held by such fishery officer. R.S., c. 74, s. 6; 1930, c. 21, s. 5.

REGULATIONS.

7. The Governor in Council may, from time to time, make such regulations as he deems necessary or expedient respecting the payment of the said grant and the manner in which applications for the same or any portion thereof shall be made and established, and may require persons applying for the grant or any portion thereof to verify their claims, or any statements made by any person in connection therewith, upon oath. R.S., c. 74, s. 7.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952
CHAPTER 62.

An Act respecting the Department of Defence Production.

SHORT TITLE.

1. This Act may be cited as the Defence Production Act. Short title. 1951, c. 4, s. 1.

INTERPRETATION.

2. In this Act,

(a) "associated government" means Her Majesty's "Associated government." Government in the United Kingdom, any other government of the British Commonwealth of Nations, the government of a country that is a member of the North Atlantic Treaty Organization or the government of any other country designated by the Governor in Council as being a country the defence of which is vital to the defence of Canada;

(b) "construct" includes repair, maintain, improve or "Construct." extend;

(c) "defence contract" means "Defence contract." (i) a contract with Her Majesty or an agent of Her Majesty or with an associated government, whether entered into before or after the 1st day of April, 1951, that in any way relates to defence supplies or to defence projects or to the designing, manufacturing, producing, constructing, finishing, assembling, transporting, repairing, maintaining or servicing, or storing of or dealing in defence supplies or defence projects, and

(ii) a defence sub-contract as hereinafter defined;

(d) "defence sub-contract" means a contract or arrangement between any persons whomsoever, whether entered into before or after the 1st day of April, 1951, (i) to perform all or any part of the work or service, or to make or furnish any article or material for the purpose of any other defence contract,
(ii) under which any amount payable is contingent upon the entry into of any other defence contract or determined with reference to any amount payable under or otherwise by reference to any other defence contract, or

(iii) under which any part of the services performed or to be performed consists of soliciting, attempting to negotiate or negotiating any other defence contract or soliciting or negotiating for the purchase or sale of any articles, materials or services required to fulfill any other defence contract, and for greater certainty but not so as to limit the foregoing, for the purposes of this paragraph the expression "other defence contract" includes a defence sub-contract as defined in this paragraph;

(e) "defence projects" means buildings, aerodromes, airports, dockyards, roads, defence fortifications or other naval, army or air force works, or works required for the production, maintenance or storage of defence supplies;

(f) "defence supplies" means

(i) arms, ammunition, implements of war, vehicles, mechanical and other equipment, watercraft, amphibious craft, aircraft, animals, articles, materials, substances and things required or used for the purposes of the defence of Canada or for co-operative efforts for defence being carried on by Canada and an associated government,

(ii) ships of all kinds, and

(iii) articles, materials, substances and things of all kinds used for the production or supply of anything mentioned in subparagraph (i) or (ii) or for the construction of defence projects;

(g) "Department" means the Department of Defence Production;

(h) "essential material" means a material or substance designated by the Governor in Council under section 30 as an essential material;

(i) "essential service" means the carrying on of any commercial activity including the generation or distribution of electrical energy, designated by the Governor in Council under section 30 as an essential service;

(j) "government issue" means machinery, machine tools, equipment or defence supplies furnished by the Minister or by an agent of Her Majesty on behalf of Her Majesty.

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Her Majesty or on behalf of an associated government or acquired or purchased on behalf of Her Majesty or on behalf of an associated government with funds provided by the Minister or by an agent of Her Majesty or by an associated government;

(k) "investigator" means a person appointed by the Minister to conduct an inquiry under section 29;

(l) "mark-up" means the amount added to cost in determining the selling price to cover overhead and profit;

(m) "Minister" means the Minister of Defence Production;

(n) "order" means a general or specific order, requirement, direction or prescription in writing made or issued under this Act or a regulation;

(o) "price" includes rate or charge for any service;

(p) "royalties" includes licence fees and all other payments analogous to royalties, whether or not payable under any contract, that are calculated as a percentage of the cost or sale price of defence supplies or as a fixed amount per article produced or that are based upon the quantity or number of articles produced or sold or upon the volume of business done, and includes claims for damages for the infringement or use of any patent or registered industrial design; and

(q) "sale" includes consignment or other disposition of materials and the supplying of any service and "sold" has a corresponding meaning. 1951, c. 4, s. 2; 1951 (2nd Sess.), c. 7, s. 27.

DEPARTMENT OF DEFENCE PRODUCTION.

3. (1) There shall be a department of the Government of Canada called the Department of Defence Production over which the Minister of Defence Production, appointed by commission under the Great Seal of Canada, shall preside.

(2) The salary of the Minister, unless he is in receipt of a salary as the Minister of another department of the Government of Canada, shall be ten thousand dollars per annum. 1951, c. 4, s. 3.

4. (1) There shall be a Deputy Minister of Defence Production, who shall be appointed by the Governor in Council.

(2) The Governor in Council may appoint one or more Associate Deputy Ministers, who shall have the rank and status of deputy heads of a department and as such shall, under the direction of the Minister and of the Deputy Minister, R.S., 1952. 2321
Defence Production Act.

Minister, perform such duties and exercise such authority as deputies of the Minister and otherwise, as may be assigned to them by the Minister.

(3) Such officers, clerks and employees as are necessary for the proper conduct of the business of the Department may be appointed in the manner authorized by law but the Minister may

(a) with the approval of the Treasury Board, employ such technical or other temporary employees as he deems necessary, and, with such approval, fix the remuneration of and prescribe the travelling or other expenses that may be incurred by such employees, and

(b) employ any person to hold a position under this Act for a period not exceeding sixty days and fix the remuneration of and prescribe the travelling or other expenses that may be incurred by such person.

Exception.

(4) Where the Governor in Council decides that it is not practicable or is not in the public interest to apply subsection (3) to any position or positions or employee or employees or any class thereof, the Governor in Council may exclude such position or positions or employee or employees or that class in whole or in part, from the provisions of subsection (3) and may make such regulations as he deems advisable with respect to employment therein, including appointment, organization, classification, rates of compensation and terms and conditions of employment.

(5) Notwithstanding any other statute or law, where a person is appointed to a position under this Act and before his appointment he was a contributor under a Part of the Civil Service Superannuation Act other than Part VI and his appointment under this Act was made with the consent of the Minister of the department or branch of the public service in which he was employed, he continues while he holds a position under this Act to be such a contributor under the Civil Service Superannuation Act and for the purposes of that Act his service in a position under this Act shall be counted as service in the Civil Service and he, his widow, children or other dependants, if any, may be granted the respective allowances or gratuities provided by that Act.

(6) Where a person to whom subsection (5) applies retires from a position under this Act for a reason other than misconduct,

(a) if before his appointment under this Act he was employed

(i) in a position to which the Civil Service Act applied or on the staff of the Canadian Commercial Corporation, he may be appointed to a position

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to which the *Civil Service Act* applies of a class not lower than the class in which he was so employed, or

(ii) in any other position in the public service, he may be appointed to a position in the public service to which the *Civil Service Act* does not apply of a class not lower than the class in which he was so employed;

(b) if he fails to apply for or refuses appointment to a position to which he may be appointed under paragraph (a) and has not reached retirement age or become disabled or incapable of performing the duties of the position, he shall be deemed, for the purposes of the *Civil Service Superannuation Act*, to have retired voluntarily from a position in the Civil Service; or

(c) if he applies for and is not appointed to such a position he shall be deemed, for the purposes of the *Civil Service Superannuation Act*, to have been retired from his position in the Civil Service by reason of abolition of office;

and in either of the cases mentioned in paragraph (b) or (c) he may be granted such retiring leave as he might have been granted if his service in a position under this Act were service in the position in which he was employed before his appointment under this Act.

(7) The Governor in Council may make regulations to give effect to the provisions of this section or otherwise to provide for the administration of this Act. 1951, c. 4, s. 4.

5. The Minister may authorize any person, on his behalf and under his control and direction, to do any act or thing or to exercise any power that the Minister may do or exercise under this Act. 1951, c. 4, s. 5.

6. The Governor in Council may appoint advisers and establish advisory and other boards, composed of such members as he may appoint, to advise or aid the Minister, to perform such duties and exercise such powers as he may designate, and may fix the remuneration and expenses to be paid to persons appointed under this section. 1951, c. 4, s. 6.

7. (1) The Minister may, if he considers that the carrying out of the purposes or provisions of this Act is likely to be facilitated thereby, with the approval of the Governor in Council procure the incorporation of any one or more corporations for the purpose of undertaking or carrying out any acts or things that the Minister is authorized to undertake or carry out under this Act.

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(2) For the purposes of this section, upon the request of the Minister, the Secretary of State of Canada may, by letters patent under his seal of office, grant a charter under Part I of the Companies Act constituting such persons as are named by the Minister and any others who may thereafter be appointed by the Minister in their stead or in addition thereto a corporation for any purpose mentioned in subsection (1).

(3) The Minister may remove any members, directors or officers of a corporation incorporated under this section at any time and may appoint others in their stead or may appoint additional persons as members.

(4) A corporation incorporated under this section is for all purposes an agent of Her Majesty and its powers may be exercised only as an agent of Her Majesty.

(5) Actions, suits or proceedings in respect of any right or obligation acquired or incurred by a corporation incorporated under this section 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 corporation in the name of the corporation in any court that would have jurisdiction if the corporation were not an agent of Her Majesty.

(6) The accounts of a corporation incorporated under this section shall be audited by the Auditor General of Canada. 1951, c. 4, s. 7.

8. (1) Notwithstanding that a corporation is an agent of Her Majesty, the Minister may, on behalf of Her Majesty, enter into a contract under the provisions of this Act with the corporation as if it were not an agent of Her Majesty.

(2) The Minister may, with the approval of the Governor in Council, enter into a contract with a person authorizing that person to act, under the control and direction of the Minister, as an agent of Her Majesty, for any of the purposes for which the Minister is authorized to act on behalf of Her Majesty under this Act. 1951, c. 4, s. 8.

RESPONSIBILITIES OF THE MINISTER.

9. (1) The administration of the Department shall be under the management and direction of the Minister and the Minister may, subject to the provisions of this Act, exercise the powers conferred on him by this Act in relation to defence supplies or defence projects required for the purposes of the Department or any department or branch of the public service of Canada.

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(2) The Minister shall have exclusive authority to buy or otherwise acquire defence supplies and construct defence projects required by the Department of National Defence, except

(a) defence projects to be constructed by persons in the employ of Her Majesty, and

(b) such defence supplies or defence projects as the Minister of National Defence or any other Minister designated by the Governor in Council may procure or construct at the request of the Minister.

(3) All powers, duties and functions that are vested in or required to be exercised or performed by the Minister of Trade and Commerce by or under any Act, order, regulation, contract, lease or other writing in relation to Canadian Arsenals Limited, Crown Assets Disposal Corporation, Defence Construction Limited, Polymer Corporation Limited, Eldorado Mining and Refining (1944) Limited (and its subsidiary Northern Transportation Company (1947) Limited) and Canadian Commercial Corporation are transferred to and shall be exercised or performed by the Minister.

(4) The Minister may exercise and carry out powers, duties and functions conferred or imposed on him by or pursuant to any other Act. 1951, c. 4, s. 9.

10. If authorized by the Governor in Council so to do, the Minister may do or undertake, on behalf of an associated government, any act or thing that he is authorized to do or undertake by this Act on behalf of Her Majesty. 1951, c. 4, s. 10.

ORGANIZATION OF INDUSTRY FOR DEFENCE.

11. The Minister shall examine into, organize, mobilize and conserve the resources of Canada contributory to, and the sources of supply of, defence supplies and the agencies and facilities available for the supply of the same and for the construction of defence projects and shall explore, estimate and provide for the fulfilment of the needs, present and prospective, of the Government and the community in respect thereto and generally shall take steps to mobilize, conserve and co-ordinate all economic and industrial facilities in respect of defence supplies and defence projects and the supply or construction thereof. 1951, c. 4, s. 11.

12. The Minister may, by notice in writing, require a person to make returns. 1951, c. 4, s. 12.
(a) producing, dealing in or having control of defence supplies or constructing defence projects, or

(b) carrying on a business or possessing accommodation or facilities which in the opinion of the Minister is or are suitable for or can be adapted to producing, dealing in or storing defence supplies or constructing defence projects,

to make periodical or other returns, at such times and containing such particulars as may be specified in the notice, with respect to defence supplies produced, dealt in or controlled by such person or which are held or have been contracted for by him or which he contemplates acquiring, and the sources of supply thereof, and with respect to the facilities or accommodation which such person has available for or which are adaptable to the production or storage of defence supplies or the construction of defence projects.

1951, c. 4, s. 12.

13. Where a Government department has, under or pursuant to any Act, power to obtain, for any purpose, information as to matters with respect to which the Minister is empowered to require returns to be made, that department shall, if so required by the Minister, exercise that power for the purpose of assisting the Minister in obtaining any such information. 1951, c. 4, s. 13.

14. The Minister may, on behalf of Her Majesty and subject to the provisions of this Act, acquire, store, maintain and transport and sell, exchange or otherwise dispose of such materials or substances as may be designated by the Governor in Council as materials or substances essential to the needs of the community of which it is advisable to maintain stocks to safeguard against possible shortages thereof. 1951, c. 4, s. 14.

DEFENCE PROCUREMENT.

15. The Minister may, on behalf of Her Majesty and subject to the provisions of this Act,

(a) buy or otherwise acquire, utilize, store, transport, sell, exchange or otherwise dispose of defence supplies;

(b) manufacture or otherwise produce, finish, assemble, process, develop, repair, maintain or service defence supplies or manage and operate facilities therefor;

(c) construct or acquire defence projects and sell, exchange or otherwise dispose of them;

(d) arrange for the performance of professional or commercial services;

(e) R.S., 1952.
(e) purchase or otherwise acquire, sell, exchange or otherwise dispose of real or personal property or any interest therein which, in the opinion of the Minister, is or is likely to be necessary or desirable for any of the purposes mentioned in paragraph (a), (b) or (c);

(f) make loans or advances to or guarantee repayment of loans or advances made to a person for the purpose of providing assistance for the construction, acquisition, extension or improvement of capital equipment or works by, or to provide working capital for, that person for the manufacture, production, finishing, assembling, processing, development, storage, transportation, repairing, maintenance or servicing of defence supplies or for the construction or operation of defence projects or by way of advance payment on account of or to enable that person to carry out any contract entered into with the Minister under this Act or any defence contract; and

(g) do all such things as appear to the Minister to be incidental to or necessary or expedient to the matters mentioned in the foregoing provisions of this section or as may be authorized by the Governor in Council with respect to the procurement, construction or disposal of defence supplies or defence projects. 1951, c. 4, s. 15.

16. (1) An account shall be established in the Consolidated Revenue Fund for the purposes of this section, to be known as the Defence Production Revolving Fund.

(2) There may be expended from time to time from the Consolidated Revenue Fund and charged to the Defence Production Revolving Fund amounts for the following purposes:

(a) to pay the cost of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased pursuant to section 14 or of stocks of defence supplies acquired under section 15 which the Minister deems it is advisable to maintain;

(b) to pay the cost of acquisition, storage or maintenance of defence supplies requisitioned for payment out of an appropriation or by an agent of Her Majesty or to be paid for by an associated government, such amounts if paid from the Fund to be reimbursed from the appropriation or by the agent or associated government; and

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(c) for loans or advances authorized under this Act for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

(3) There shall be shown as receipts in the Defence Production Revolving Fund all amounts

(a) received by the Receiver General of Canada from the sale or disposition by the Minister of materials, substances or defence supplies mentioned in paragraph (a) of subsection (2);

(b) charged to another appropriation in respect of costs mentioned in paragraph (a) of subsection (2), where the materials, substances or defence supplies may be acquired under that appropriation;

(c) charged to an appropriation or paid by an agent of Her Majesty or by an associated government to pay costs incurred in respect of defence supplies payment for which was made out of the Fund under paragraph (b) of subsection (2); or

(d) received in repayment of a loan or advance mentioned in paragraph (c) of subsection (2).

(4) The expenditures charged to the Defence Production Revolving Fund shall not at any time exceed the receipts shown therein by more than one hundred million dollars or such further amount as Parliament may authorize from time to time.

(5) No amount may be credited to the Defence Production Revolving Fund as a receipt to reimburse the Fund for any loss sustained in respect of the acquisition and subsequent disposition of any defence supplies or on account of any loan or advance or otherwise except pursuant to an appropriation by Parliament for that purpose. 1951, c. 4, s. 16.

17. (1) The Minister may, on behalf of Her Majesty, enter into contracts for the carrying out of anything he is authorized to do under section 14 or 15 and the following provisions apply with respect to every such contract entered into by the Minister on behalf of Her Majesty:

(a) no contract shall be entered into unless the Minister or the Minister of the department concerned has made a requisition stating the purpose for which the contract is to be entered into, and the estimated expenditure, loan or guarantee involved;

(b)
(b) the requisition shall be signed by the Minister or the Minister of the department concerned if the estimated expenditure, loan or guarantee exceeds fifty thousand dollars, but otherwise may be signed by his deputy or other officer authorized by him;

(c) the requisition, if not made by the Minister, shall be transmitted to the Minister;

(d) except as authorized by paragraph (e), no contract may be entered into by the Minister without the approval of the Governor in Council; and

(e) a contract may be entered into by the Minister without the approval of the Governor in Council if

(i) in the opinion of the Minister, the contract must be entered into immediately in the interests of defence,

(ii) the estimated expenditure, loan or guarantee does not exceed twenty-five thousand dollars, or

(iii) competitive tenders have been obtained and the lowest tender, involving an estimated expenditure not exceeding fifty thousand dollars, is accepted, but the Minister shall make a report to the Governor in Council in respect of any contract involving an estimated expenditure, loan or guarantee exceeding ten thousand dollars and entered into without the approval of the Governor in Council.

(2) The Governor in Council may make regulations to prescribe conditions on which payments may be made under contracts entered into under subsection (1) in excess of the expenditure provided for under the contract.

(3) The Minister may settle or approve the terms and conditions of a contract he is authorized to enter into under this section and may from time to time prescribe general terms and conditions that may be incorporated by reference into particular defence contracts or any class or classes of defence contracts.

(4) Subject to the express terms and conditions contained therein, every defence contract that provides either expressly or in effect that general conditions identified by a specified designation or number are applicable thereto or form part thereof, shall be read and construed as if the general conditions to which reference is so made were expressly set out in the contract. 1951, c. 4, s. 17.

18. Where by the terms of a defence contract it is provided that title to any government issue or building furnished or made available to a person or obtained or constructed

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constructed by him with money provided by Her Majesty or an agent of Her Majesty or an associated government remains vested or vests in Her Majesty or in an associated government free and clear from all claims, liens, charges and encumbrances, then, notwithstanding any law in force in any province, the title to the government issue or building remains vested or vests in accordance with the terms of the contract free and clear from all claims, liens and encumbrances and, subject to any provisions in the contract, Her Majesty or the associated government in whom the title is vested, is entitled at any time to remove, sell or dispose of the government issue or building. 1951, c. 4, s. 18.

19. No person is entitled to damages, compensation or other allowance for loss of profit, direct or indirect, arising out of the rescission or termination of a defence contract at any time before it is fully performed if it is rescinded or terminated pursuant to a power contained in the contract or pursuant to a power conferred by or under an Act of the Parliament of Canada. 1951, c. 4, s. 19.

20. (1) The Minister may, on behalf of Her Majesty, contract with any person that Her Majesty will relieve that person from any claims, actions or proceedings for the payment of royalties for the use or infringement of any patent or registered industrial design by that person, or for the furnishing of any engineering or technical assistance or services to that person for, the performance of a defence contract.

(2) A person with whom the Minister has contracted under subsection (1) is not liable to pay royalties under any contract, statute or otherwise by reason of the infringement or use of a patent or registered industrial design, or in respect of engineering or technical assistance or services furnished for the performance of a defence contract and to which the contract under subsection (1) applies.

(3) A person who, but for subsection (2), would have been entitled to a royalty from another person for the infringement or use of a patent or registered industrial design or in respect of engineering or technical services for which a royalty would be payable but who by reason of subsection (2) is not so entitled, is entitled to reasonable compensation from Her Majesty for the infringement, use or services and if the Minister and that person cannot agree as to the amount of the compensation, it shall be fixed by the Commissioner of Patents and any decision of the Commissioner under this section is subject to appeal to the Exchequer Court of Canada under the provisions of the Patent Act. 1951, c. 4, s. 20.

21. (1) A person who has entered into a defence contract shall keep detailed accounts and records of the cost of carrying out the contract and shall, on demand, produce to any person thereunto authorized by the Minister every account, record or document of any description with respect to the contract and with respect to his other business that may be required by the person so authorized and shall permit him to examine, audit and take copies of and extracts from the accounts, records or documents.

(2) Where the Minister is satisfied, either before or after the performance, in whole or in part, of a defence contract entered into after the 1st day of April, 1951, that the total amount paid or payable thereunder to any person is in excess of the fair and reasonable cost of performing the contract together with a fair and reasonable profit, he may by order reduce the amount that such person is entitled to retain or receive thereunder to such amount as he may fix as the fair and reasonable cost of performing the contract together with a fair and reasonable profit thereon and the Minister may direct that person to pay to the Receiver General of Canada forthwith any amount which that person has received under the contract in excess of the amount so fixed.

(3) Where a person is a party to two or more defence contracts the Minister may

(a) by one order reduce the total amount that he is entitled to retain or receive under any two or more or all of the contracts to such amount as the Minister may fix as the fair and reasonable cost of performing the contracts together with a fair and reasonable profit thereon; or

(b) by order fix the amount that he is entitled to retain or receive in respect of defence contracts during such period as may be designated by the Minister as the fair and reasonable cost of performing the contracts together with a fair and reasonable profit thereon during that period;

and the Minister may direct him to pay to the Receiver General of Canada forthwith any amount which he has received under the contracts or in respect of defence contracts during the period in excess of the amount so fixed in respect thereof.

(4) Where a person has during a period carried on business other than the performance of defence contracts, the Minister may, for the purpose of determining his fair and reasonable cost of performing defence contracts, or the fair and reasonable profit thereon, during the period, determine for the period.
the purposes of this section the share or part of the gross income of that person or of the cost incurred by him during the period that is to be regarded as being attributable to such other business.

(5) Where the Minister is satisfied that the accounts or records kept by a person with respect to the performance of a defence contract, or of defence contracts during any period designated by the Minister under subsection (3) or (4), are insufficient to enable the cost of performance of the contract or contracts to be determined, or that the cost as shown by the accounts or records is not fair and reasonable, the Minister is not limited or bound by the accounts or records in fixing the fair and reasonable cost of performance of the contract or contracts.

(6) An amount payable to the Receiver General of Canada pursuant to a direction of the Minister under this section is recoverable in the Exchequer Court of Canada or any other court of competent jurisdiction, with full costs of suit, as a debt due to Her Majesty. 1951, c. 4, s. 21.
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tions relative to the disposition of the appeal and shall upon the hearing of the appeal have jurisdiction to review any direction or decision of the Minister under this section and may confirm the Minister's order or direction or vary the same as it deems just and the decision of the Court shall be final and conclusive. 1951, c. 4, s. 22.

23. (1) Where a person who has been requested to enter into a defence contract on terms and conditions that the Minister considers to be fair and reasonable has refused or failed to enter into the contract, if the Minister is satisfied that such person owns or controls facilities that are suitable for or can be adapted to the work required to carry out such contract and that his refusal or failure was without reasonable excuse, the Minister may direct that person to produce, deliver or store, or to construct, as the case may be, on such terms and conditions and within such period as the Minister considers to be fair and reasonable in the circumstances, the defence supplies or the defence project or projects that would have been the subject-matter of the contract if it had been entered into.

(2) A person who stores defence supplies pursuant to a direction under this section is liable for the loss thereof or for damage thereto as if he had agreed to store them for reward. 1951, c. 4, s. 23.

24. (1) The Minister may, where he deems it necessary for any of the purposes of this Act, by notice in writing to a person who owns or has in his possession, custody or control defence supplies, requisition the supplies on behalf of Her Majesty.

(2) Where a notice has been given by the Minister under subsection (1), all right, title or interest in the defence supplies specified in the notice forthwith vest in Her Majesty.

(3) The compensation payable for defence supplies requisitioned under this section shall stand in the stead of the supplies and any claim to or encumbrance upon the supplies is, with respect to Her Majesty, converted into a claim to the compensation money or to a proportionate amount thereof and is void with respect to the supplies.

(4) Where a person who has in his possession defence supplies that have been requisitioned under this section, refuses to permit the Minister or any person authorized by the Minister in that behalf to take possession of or to remove the supplies, a judge of the Exchequer Court or of any superior court in the province may, on application by the Attorney General of Canada and after notice to show R.S., 1952.
show cause given in such manner as the judge prescribes, issue his warrant to the sheriff of the district or county within which the supplies are situated, directing him to seize the supplies and deliver them to the Minister or a person acting for the Minister in that behalf. 1951, c. 4, s. 24.

25. The compensation to be paid to any person to whom a direction has been given by the Minister under section 23 or for any defence supplies requisitioned by the Minister under section 24 shall be such as may be agreed upon between the Minister and the person entitled to the compensation and in default of agreement the claim for compensation shall be referred by the Minister of Justice to the Exchequer Court of Canada. 1951, c. 4, s. 25.

26. The Governor in Council may make such regulations or orders as he deems necessary or advisable to require persons who produce or deal in defence supplies or construct defence projects to give priority in the carrying on of their business, in such manner and on such terms and conditions as may be prescribed by or pursuant to the regulations, to the production of or dealing in defence supplies or construction of defence projects to meet the requirements of the defence of Canada or of an associated government. 1951, c. 4, s. 26.

27. (1) Where the Minister is satisfied that
(a) a person who has entered into a defence contract has failed or is likely to fail to perform the contract in a businesslike and efficient manner,
(b) a person who has entered into a defence contract has failed to keep proper and detailed accounts and records of the cost of the work performed under the contract, or
(c) a person to whom a direction has been given under section 23, or who is required pursuant to a regulation to give priority in the carrying on of his business to the production of or dealing in defence supplies, or construction of defence projects has failed without reasonable excuse to comply with the direction or regulation or the Minister is satisfied that he will so fail or is likely so to fail
the Minister may authorize another person (in this Act called a “controller”) to carry on, until the Minister otherwise directs, the whole or any part of the business of that person.

(2) Where a controller has been appointed to carry on a business or a part thereof, he shall be deemed to be the agent of the owner thereof for the purpose of carrying on

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the business or that part thereof, except that the owner shall not have any right to control the business or that part thereof and the controller may, subject to any instructions of the Minister, do all such things as he thinks fit for the purpose of carrying on the business or that part thereof.

(3) A controller may direct the owner of or any person employed in connection with a business or the part of a business in respect of which the controller was appointed to furnish to him estimates, returns or other information relating thereto. 1951, c. 4, s. 27.

28. (1) The Governor in Council may, by order, direct that a person shall not be bound by any obligation, restriction or limitation imposed on that person by or under any statute, order, rule, regulation, by-law, or contract with respect to such matters as may be specified in the order affecting the entry into or performance of a defence contract by that person or the carrying out of an order made by the Minister under this Act.

(2) Where the failure to fulfil any contract, whether entered into before or after the 1st day of April, 1951, is due to the compliance on the part of any person with any provision of this Act or any order or regulation, proof of that fact shall be a good defence to any action or proceeding in respect of the failure. 1951, c. 4, s. 28.

29. (1) The Minister may, whenever he deems it expedient, cause an inquiry to be made into and concerning any matter relating to or incidental to or arising out of a defence contract or any group or series of defence contracts or any dealings in or with defence supplies, and may appoint a person or persons by whom the inquiry shall be conducted.

(2) An investigator has all the powers conferred on commissioners by sections 4 and 5 of the Inquiries Act or which may be conferred on commissioners under subsection (1) of section 11 thereof.

(3) An investigator may allow any person whose conduct is being investigated under this Act, and shall allow any person against whom a charge is made in the course of such inquiry, to be represented by counsel.

(4) No report shall be made against any person until reasonable notice has been given to him of the matters alleged against him and he has been allowed full opportunity to be heard in person or by counsel.

(5) An investigator may in writing, with the approval of a judge of the Exchequer Court of Canada or of the Supreme or Superior Court or a County Court of any province, require by law or by order of the Governor in Council:

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province, which approval such judge is hereby empowered to give upon the *ex parte* application of the investigator, authorize an officer or constable of the Royal Canadian Mounted Police or any police officer or constable or other person employed for the preservation and maintenance of the public peace, together with any other person named in such writing, to enter and search, if necessary by force, any building, receptacle or place for books, records, documents or things that may contain or give information required for the purposes of an inquiry under this section and to seize any books, records, documents or things and carry them before the investigator or such other person as the investigator may direct, to be held at the discretion of the investigator for the purposes of the inquiry.

(6) When an investigator summons a witness before him, reasonable travelling expenses shall be paid to the witness at the time of service of the summons. 1951, c. 4, s. 29.

**ESSENTIAL MATERIALS AND SERVICES.**

*Designation.*

**30.** The Governor in Council may, from time to time, designate as an essential material any material or substance the control of the supply and use of which is, in his opinion, essential to ensure the availability of adequate defence supplies or for the construction or operation of defence projects; or designate as an essential service the carrying on of any commercial activity, including the generation and distribution of electrical energy, the control of which is, in his opinion, essential for the adequate production or use of essential materials for defence supplies or defence projects;

[to meet the requirements of the defence forces of Canada or for co-operative efforts for defence being carried on by Canada and associated governments. 1951, c. 4, s. 30.]

*Control.*

**31.** (1) The Governor in Council may do and authorize such acts and things and make from time to time such orders and regulations as he deems necessary to control and regulate the production, processing, distribution, acquisition, disposition or use of essential materials or the supply or use of essential services for the purposes of

(a) ensuring the availability of defence supplies or the construction or operation of defence projects for the defence requirements of Canada and for co-operative arrangements for defence being carried on by Canada and associated governments; or

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(b) ensuring that abnormal requirements of essential materials and services for defence supplies or defence projects are obtained in the manner least likely to cause disruption of the trade and commerce of Canada dependent on those materials and services, which disruption might impede or prejudice the defence preparations or the economic stability of Canada.

(2) Subject to the regulations, if any, the Minister may, by order, as he deems necessary for the purposes specified in subsection (1),

(a) require any person who produces, processes, deals in or has in his possession or control any essential materials to deal with, supply or dispose of any such materials in such manner and in such priority to that person's other transactions as the Minister may prescribe;

(b) require any person who produces or processes any essential materials to produce or process any such materials in such manner and in such priority to that person's other production or processing operations as the Minister may prescribe;

(c) prescribe the quantities of, the manner and circumstances in which and the conditions on which any essential materials may be produced, processed, used, acquired or disposed of, either generally or within periods of time prescribed by the Minister, and for these purposes may require persons to obtain permits;

(d) require any person who supplies any essential service to supply the service to such persons, to such extent and on such conditions as the Minister may prescribe;

(e) prescribe the restrictions and conditions according to which an essential service may be supplied or used, either generally or within periods of time prescribed by the Minister, and for these purposes may require persons to obtain permits;

(f) fix the maximum prices, either by determining the selling price or the mark-up, at which and the terms and conditions on which any essential materials or essential services may be sold or offered for sale by any person; and require any seller to refund to any buyer any sum or consideration received in excess of a maximum selling price so fixed;

(g) prescribe the circumstances in which and the terms and conditions on which, for any purposes of this Act, permits shall be obtained from the Minister or from a person R.S., 1952.
person designated by the Minister; grant general or other permits; and amend, suspend or cancel any permit;

(h) require any person to furnish such information respecting essential materials produced, processed or dealt in by him or essential services supplied by him, or respecting his production and other facilities relating thereto, in such time and manner as the Minister may prescribe; and

(i) do such further things in regard to the production, supply, distribution and use of essential materials or essential services as may be authorized by order or regulation of the Governor in Council. 1951, c. 4, s. 31.

OFFENCES.

Offences.

32. (1) Every person who

(a) being required to make a return under section 12 fails to make the return or knowingly or recklessly makes an untrue statement in the return,

(b) fails to comply with a direction given to him under section 23,

(c) willfully obstructs a controller in the exercise of any of his functions under section 27,

(d) fails to comply with a direction given by a controller under section 27 or in purported compliance with any such direction knowingly furnishes a false return, estimate or other false information, or

(e) contravenes or fails to observe any provision of this Act or any order or regulation not mentioned in paragraphs (a) to (d),

is guilty of an offence.

Penalties.

(2) Every person guilty of an offence under paragraph (a) of subsection (1) is liable on summary conviction to a fine not exceeding five hundred dollars, and if the failure to make the return of which he is convicted continues after the conviction, he is guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars for each day on which the failure continues, but the court by which he is convicted may fix a reasonable period from the day of his conviction for the making of the return, and where a court has fixed such a period he is not guilty of an offence for failure to make the return during any day in that period if before the end of the period he makes the return.

Idem.

(3) Every person guilty of an offence under this Act, other than an offence mentioned in subsection (2), is liable upon summary conviction or conviction upon indictment.

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ment to a fine not exceeding five thousand dollars or to imprisonment for a period not exceeding two years or to both fine and imprisonment.

(4) In any prosecution under the provisions of the Criminal Code relating to summary convictions for an offence under this Act the complaint shall be made or the information laid within twelve months from the time when the matter of the complaint or information arose.

(5) Where a corporation is guilty of an offence under this Act, any officer or director of the corporation is a party to and guilty of the offence if it was committed with his knowledge unless he exercised all due diligence to prevent the commission of the offence; and in any proceeding against a person who was a director or officer of a corporation when the corporation committed an offence under this Act for being a party to and guilty of such offence, the burden or proving his absence of such knowledge or the exercise of such due diligence by him is upon the accused. 1951, c. 4, s. 32.

33. It is a defence to any charge laid in respect of an offence alleged to have been committed by a person under this Act by reason of failure to make any return or to comply with any direction or order if that person establishes that he used all due diligence to make the return or comply with the direction or order and failed to do so for a reason beyond his control. 1951, c. 4, s. 33.

ANNUAL REPORT.

34. The Minister shall, before the 31st day of March in each year, prepare a report showing the operations of the department during the year last preceding and shall after completion of the report forthwith lay it before Parliament, or if Parliament is not then sitting, shall lay it before Parliament within fifteen days after the commencement of the next ensuing session. 1951, c. 4, s. 34.

GENERAL.

35. No information with respect to an individual business that has been obtained under or by virtue of this Act shall be disclosed without the consent of the person carrying on that business except,

(a) to a government department, or any person authorized by a government department, requiring such information for the purpose of the discharge of the functions of that department, or

(b) to a government department, or any person authorized by a government department, requiring such information for the purpose of the discharge of the functions of that department, or

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(b) for the purposes of any prosecution for an offence under this Act, or, with the consent of the Minister, for the purposes of any civil suit or other proceeding at law. 1951, c. 4, s. 35.

36. The Canadian Commercial Corporation or a company to which the Government Companies Operation Act applies has capacity and power to make arrangements to act on behalf of the Minister under this Act or to enter into contracts to act as agent of Her Majesty under this Act and the making of such arrangements or the entry into such contracts and the carrying out thereof shall be deemed to be included in the objects and purposes for which the Corporation or the company was incorporated. 1951, c. 4, s. 36.

37. No controller or investigator is responsible at law for any act or thing done by him in good faith in the performance of his duties or the exercise of his powers under this Act and no action may be taken against a controller or investigator in respect thereof but nothing in this section limits or restricts the rights of any person against the Crown. 1951, c. 4, s. 37.

38. The powers conferred by this Act may be exercised notwithstanding anything contained in the Public Works Act or in the Public Printing and Stationery Act. 1951, c. 4, s. 38.

39. The Governor in Council may make orders and regulations to carry out the purposes and provisions of this Act. 1951, c. 4, s. 39.

Suspension of Acts.

40. (1) The Defence Supplies Act has no force or effect while this Act remains in force except in so far as it is necessary to give effect to anything done thereunder before the 1st day of April, 1951.

(2) All powers, duties and functions that are vested in the Minister of Trade and Commerce under any contract, agreement, lease or other writing entered into pursuant to The Department of Munitions and Supply Act, chapter 3 of the statutes of 1939 (Second Session), or the Defence Supplies Act are transferred to and shall be exercised and performed by the Minister. 1951, c. 4, s. 40.

Expiration.

41. This Act, except subsection (6) of section 4, shall expire on the 31st day of July, 1956. 1951, c. 4, s. 42.
CHAPTER 63.

1950, c. 32, s. 1.

SHORT TITLE.

1. This Act may be cited as the Defence Services Pension Act. 1950, c. 32, s. 2.

INTERPRETATION.

2. In this Act,

(a) "Defence Council" means the Militia Council appointed by the Governor in Council under the National Defence Act;

(b) "force" means the officers, non-commissioned officers and men of the permanent militia corps, and includes the permanent staff of the militia;

(c) "militiaman" means a non-commissioned officer or private of the force;

(d) "Minister" means the Minister of National Defence or such other Minister as the Governor in Council may from time to time determine;

(e) "officer" means a commissioned officer, a subordinate officer or a warrant officer of the force;

(f) "permanent staff" includes officers of the headquarters staff, officers of the district staff, and officers in charge of military stores;

(g) "rank" means substantive rank or appointment, but does not include brevet, honorary, local or temporary rank, except in the case of temporary brigadier-generals; and non-combatant officers, such as quarter-masters, commissaries of ordnance, and others who have honorary rank, shall, for the purposes of this Act, be considered to have substantive rank corresponding to their honorary rank; and

(h) "service" means service on the force. R.S., c. 133, s. 2; 1946, c. 59, s. 1; 1950, c. 32, s. 3.
PART I.

PENSIONS.

3. (1) An officer who is retired compulsorily after twenty years' service for any cause other than misconduct or inefficiency is entitled to a pension for life,

(a) equal to one-fiftieth of the pay and allowances of his rank or permanent appointment at the time of his retirement for each year of service if he is an officer appointed to the force, or a warrant officer promoted to or appointed to that rank, prior to the 1st day of May, 1929; or

(b) equal to one-fiftieth of the average annual amount of the pay and allowances received by him during the three years immediately preceding his retirement for each year of his service if he is an officer appointed to the force, or a warrant officer promoted to or appointed to that rank, on or after the 1st day of May, 1929.

(2) An officer who retires voluntarily after twenty-five years' service is entitled to a pension for life, twenty per cent less than he would be entitled to if he were retired compulsorily.

(3) An officer who retires voluntarily after thirty-five years' service is entitled to the same pension as if he were retired compulsorily.

(4) No addition shall be made to such pension for any service beyond thirty-five years.

(5) Where the service has not been continuous, the period or periods during which such service has been discontinued shall not be counted.

(6) Time served in His Majesty's regular forces may be counted in the term of service for pension in the case of an officer transferred to the permanent force in connection with the taking over by the Government of Canada of the garrisons of Halifax and Esquimalt, subject to the provisions hereinafter contained as to deductions from the pension in cases where an officer becomes entitled to a pension and the deduction hereinafter provided for has not been made for as great a number of years as that upon which his pension is based.

(7) Any officer who is or has been seconded shall, during the time that he is seconded, continue to contribute,

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from time to time, to the Consolidated Revenue Fund, sums equal to the deductions that would have been made from his pay if he had not been seconded, and he is in such case, upon his retirement from the force, entitled, subject to the provisions of this Act, to the pension that he would have received if he had continued to serve in the force until the time of his retirement.

(8) In the case of an officer who has been seconded or given leave of absence for service in a position in the public service of Canada or in the Canadian Expeditionary Force, or in any other military force raised in Canada for service outside Canada and paid and maintained by the Government of Canada, or who has been permitted to serve in any such force, deductions at the rate of five per cent per annum shall be made from the salary or pay, as the case may be, which such officer is receiving in the said public service or as an officer in any such force, and those deductions shall form part of the Consolidated Revenue Fund of Canada and shall be treated in all respects as deductions under this Act; and, notwithstanding anything in this Act, the pension granted an officer thus seconded, or thus serving in any such force shall be based on the average annual salary and allowances or pay and allowances, as the case may be, that, during the three years immediately preceding his retirement, the said officer received from the said Government in the public service, or in such force in whichever he may have been serving during the said three years.

(9) Where, by reason of a position in the public service of Canada to which any officer is seconded, he becomes subject to the provisions of Part I of the Civil Service Superannuation Act, the reservations from his salary in the public service of Canada by the said Part I required to be made, shall be treated in all respects as deductions under this Act, and as satisfying the contributions that such officer is, by subsections (7) and (8), required to make.

(10) The pension to which any such officer may become entitled shall be computed in respect of the average annual pay and allowances or salary and allowances of which he was in receipt while serving in the force, or, if seconded, in the public service of Canada, as the case may be, during the three years immediately preceding his retirement from the force.

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(11)
(11) A retired officer who has been granted a pension under this Part and thereafter is employed in the public service of Canada or appointed to or enlisted in the naval, army or air forces of Canada is entitled to receive that part of his pension which, when added to his salary or pay and allowances, as the case may be, will not exceed the pay and allowances of which he was in receipt at the date of his retirement from the force.

(12) Any officer who, being seconded, dies after a period at which a pension might be granted him, shall, if he has made the contributions hereinbefore required, be deemed to be on full pay for the purposes of section 25.

(13) The pension of an officer who during his service, was a Member, or Associate Member of the Defence Council for a period of not less than three continuous years and who, at the date of his retirement, is serving elsewhere in naval, army or air force employment, or is seconded, shall be computed on the average annual amount of the pay and allowances received by him during the last three years whilst serving as a Member, or Associate Member of the Defence Council, if a pension computed in such manner would be more beneficial to the officer than if computed as otherwise provided by this Act.

(14) The amendments mentioned in sections 1, 2 and 3 of chapter 6 of the statutes of 1929 do not apply to officers appointed to the force, or warrant officers promoted to or appointed to that rank prior to the 1st day of May, 1929, whose pensions shall be computed in the same manner as if the said chapter 6 had not been passed. R.S., c. 133, s. 4; 1928, c. 35, s. 1; 1929, c. 6, ss. 2, 3, 4, 5; 1930, c. 32, s. 1; 1950, c. 32, s. 4.

4. Subject to the provisions of this Act in respect to the yearly deduction from a pension of five per cent upon average pay if a person who has served as a non-commissioned officer or private becomes an officer, the time that he has served as such non-commissioned officer or private may be included in his term of service for the purposes of this Act. R.S., c. 133, s. 5.

5. (1) Time served in the public service of Canada, that, under Part I of the Civil Service Superannuation Act, would be reckoned in computing the period of service for the purpose of a superannuation allowance under the said Act, or time served in the public service of Canada that was of such a nature as could be reckoned in computing the period of service for purposes of a superannuation allowance under R.S., 1952.
under the said Act had the officer remained in the public
service and had elected to become a contributor under any
part of the said Act, may be included in the term of service
of an officer for the purposes of this Act.

(2) In such case, the yearly deduction of five per cent
upon average pay under this Act from any pension shall be
reduced by the average yearly deduction from the officer's
salary as an officer, clerk or employee in the Civil Service
made under and for the purposes of the Civil Service Supera-
nuation Act or any amendment thereof or under Part I
of the Civil Service Superannuation and Retirement Act.
R.S., c. 133, s. 6; 1928, c. 35, s. 2.

6. (1) Time served in the Royal Canadian Mounted
Police as a police officer or constable may also be included
in the term of service of an officer for the purposes of this
Act.

(2) In such case the yearly deduction of five per cent
upon average pay under this Act from any pension shall
be reduced by the average yearly deduction from the offi-
cer's salary or pay as a police officer made under and for
the purposes of Part II of the Royal Canadian Mounted
Police Act, or made under and for the purposes of the
Civil Service Superannuation Act, Revised Statutes, 1886,
chapter 18, or under Part I of the Civil Service Superan-
nuation and Retirement Act. R.S., c. 133, s. 7; 1928, c. 35,
s. 3.

7. The following times may also be included in the term
of service of an officer for the purposes of this Act:

(a) time served with the military forces in South Africa
in any one or more of the years 1899, 1900, 1901 and
1902, and the time during which the officer was inval-
id but remained on full pay on account of wounds,
injuries or disease suffered or contracted on such
service;

(b) time served with the South African Constabulary;

(c) time served with the Third (special service) Bat-
talion of the Royal Canadian Regiment of Infantry at
Halifax;

(d) time served with the Yukon Field Force in any one
or more of the years 1898, 1899 and 1900;

(e) half the time served in the Active Militia other than
the force, if he has served at least ten years in the
force; but the time to be credited to an officer under
this paragraph for Active Militia service shall in no case
exceed ten years, and if an officer's pension is increased
by

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by reason of this paragraph, then, in addition to the deductions mentioned in this Act, such pension shall be subject to an annual deduction for a number of years equal to the number of years added to his service under the authority of this paragraph, such deduction to be equivalent to five per cent of the pay that the officer was receiving at the time of his retirement from the force;

(f) time served as an officer, non-commissioned officer or man on active service during the war between Great Britain and Germany that commenced on the 4th day of August, 1914;

(g) time served in the Royal Canadian Navy and the Permanent Active Air Force of Canada;

(h) time served on active service in the naval, army or air forces of His Majesty raised in Canada during time of war; and

(i) time served on active service during time of war in any of the naval, army or air forces of His Majesty other than those raised in Canada by any person who, having served on active service in any of the forces of His Majesty during the war that commenced on the 10th day of September, 1939, was appointed to or enlisted in the force on or before the 31st day of March, 1946. R.S., c. 133, s. 8; 1928, c. 35, s. 4; 1946, c. 59, s. 3.

8. An officer shall not have any right to a pension or gratuity unless the Minister is satisfied with the manner in which he has performed his duties. R.S., c. 133, s. 9.

9. (1) A deduction towards making good the pensions hereinbefore mentioned shall be made from the pay of every officer at the rate of five per cent per annum on such pay; but such deduction shall not be made during more than thirty-five years of service.

(2) Where an officer becomes entitled to a pension, and the deduction from his pay provided for in this section has not been made for as great a number of years as that upon which his pension is based, the aggregate amount of pay received by him during the years for which no such deduction has been made, shall be divided by the number of such years for the purpose of ascertaining the average pay of such officer during such years, and a yearly deduction amounting to five per cent upon such average pay shall be made from the pension of such officer, and such deduction shall continue to be made until the expiration of the number
number of years last mentioned or the cessation of the payment of the pension, whichever shall first happen; but if the officer thinks fit, the deficiency in the deduction may be made good by him in one payment.

(3) The sums deducted under this section shall form part of the Consolidated Revenue Fund of Canada. R.S., c. 133, s. 10.

G R A T U I T I E S .

10. (1) Where any officer is constrained from any infirmity of body or mind to quit the force before a period at which a pension might be granted to him, the Minister may, on the recommendation of a board composed of three officers of rank not lower than that of major, selected by the Defence Council, allow him a gratuity not exceeding one month's pay for each year of his service.

(2) Where any such officer is so constrained to quit the service before such period by reason of severe bodily injury received without his own fault, in the discharge of his duty, the Minister may, on the recommendation of such board, allow him a gratuity not exceeding three months' pay for every two years' service.

(3) Where an officer dies before a period at which a pension might be granted him, the Governor in Council may grant to his widow, or, if he leaves no widow, to his children under eighteen years of age at the date of his death a gratuity equal to the amount of the deductions made under subsection (1) of section 9 from such officer's pay during his service.

(4) Where an officer dies leaving no widow or child to whom a gratuity under the provisions of subsection (3) or a pension or compassionate allowance under this Act would be payable, but who leaves a father, mother, brother, sister or child who, at the date of such officer's death was wholly or partially dependent on him for support, the Governor in Council may grant to the person or persons so dependent a gratuity not exceeding in the aggregate the amount of the deductions made under subsection (1) of section 9 from the officers' pay during his services. R.S., c. 133, s. 11; 1928, c. 35, s. 5.

11. Where an officer is removed or retired to promote efficiency or economy in the service, the Minister may, on the recommendation of a board constituted as aforesaid, grant him such gratuity as he would have been entitled to if he had been retired in consequence of permanent infirmity of body or mind. R.S., c. 133, s. 12.
12. (1) Subject to the provisions of this Act, every militiaman is entitled to retire and receive a pension for life who,

(a) has completed not less than twenty years' service, or

(b) has completed not less than fifteen years' service, and is incapacitated for the performance of his duty by infirmity of mind or body.

(2) Every militiaman who receives a pension under this section before he has completed twenty years' service is subject to return to service, as provided by this Act if he ceases to be incapacitated. R.S., c. 133, s. 13.

13. (1) The pension to a militiaman on retirement shall be,

(a) if he has completed fifteen but less than twenty years' service, an annual sum equal to one-fiftieth of the annual pay and allowances of which he was in receipt on retirement for every year of service;

(b) if he has completed twenty but less than twenty-five years' service, an annual sum equal to twenty-fiftieths of the annual pay and allowances of which he was in receipt on retirement with an addition of two-fiftieths of the pay and allowances for every year of service over twenty years; or

(c) if he has completed twenty-five years' service, an annual sum equal to thirty-fiftieths of the annual pay and allowances of which he was in receipt on retirement with an addition of one-fiftieth of the annual pay and allowances for every year of service over twenty-five years, but the annual pension shall not exceed two-thirds of his annual pay and allowances at his retirement.

(2) Time served in His Majesty's regular forces may be counted towards pension in the case of non-commissioned officers and men transferred to the permanent force in connection with the taking over by the Government of Canada of the garrisons of Halifax and Esquimalt; and in the case of such non-commissioned officers and men as have been or may hereafter be transferred from His Majesty's regular forces to the permanent force under arrangements made between His Majesty's Government and His Majesty's Canadian Government as to the pensioning of such non-commissioned officers and men.
(3) The following times may also be included in the term of service of a militiaman for the purposes of this Act:

(a) time served with the military forces in South Africa in any one or more of the years 1899, 1900, 1901 and 1902;

(b) time served with the South African Constabulary;

(c) time served with the Third (special service) Battalion of the Royal Canadian Regiment of Infantry at Halifax;

(d) time served with the Yukon Field Force in any one or more of the years 1898, 1899 and 1900;

(e) time served in the employment of the Government Militia of Canada in connection with the militia stores of Canada prior to the organization of the Ordnance Stores Corps;

(f) time served when on active service during the war between Great Britain and Germany that commenced on the 4th day of August, 1914;

(g) time served in the Royal Canadian Navy and the Permanent Active Air Force of Canada;

(h) time served on active service in the naval, army or air forces of His Majesty raised in Canada during time of war; and

(i) time served on active service during time of war in any of the naval, army or air forces of His Majesty other than those raised in Canada by any person who, having served on active service in any of the forces of His Majesty during the war that commenced on the 10th day of September, 1939, was appointed to or enlisted in the forces on or before the 31st day of March, 1946. R.S., c. 133, s. 14; 1928, c. 35, s. 6; 1946, c. 59, s. 4; 1950, c. 32, s. 5.

14. For the purposes of estimating a pension to a militiaman,

(a) if the service has not been continuous, the period or periods during which such service has been discontinued shall not be counted; and

(b) the annual pay of a militiaman at the date of retirement shall be deemed to be the average annual amount of pay, exclusive of extra pay or allowances, received by him during the three years last preceding such retirement, and not the annual amount actually received by him at that date. R.S., c. 133, s. 15.
15. No pension shall be granted to any militiaman unless a board composed of three officers, the rank of one of whom shall be not lower than that of major, has certified to his length of service and conduct, and that evidence has been adduced before it which justifies the granting of a pension under this Act. R.S., c. 133, s. 16.

16. When any militiaman has completed a service of twenty years, the Defence Council, upon the recommendation of such a board, may require him to retire upon the terms as to pensions prescribed by this Act. R.S., c. 133, s. 17.

17. (1) Before a pension is granted to a militiaman who, after having served for less than twenty years, retires on the ground of his being incapacitated by infirmity of mind or body for the discharge of his duty, a medical board composed of the senior surgeon of the battery, squadron or regiment of which such militiaman is a member, and two other legally qualified medical practitioners, shall certify that such militiaman is so incapacitated and that the incapacity is likely to be permanent.

(2) Such militiaman shall thereafter when required and until the power under this Act of requiring the militiaman to serve again ceases, furnish satisfactory evidence, certified by a legally qualified medical practitioner, that such incapacity continues. R.S., c. 133, s. 18.

18. (1) In the event of such incapacity ceasing before the expiration of such time as would, together with the period of service prior to his retirement, make up a period of twenty years, the militiaman is liable to serve again in the force.

(2) Where before the expiration of the said time he declines to serve or when serving again he neglects while he is in a competent state of health to perform his duty satisfactorily, he shall forfeit his pension. R.S., c. 133, s. 19.

19. A militiaman so serving again is entitled to retire at the same time as he would have been entitled to retire if the time that elapsed between his retirement and the renewal of his service were service, but the time so elapsed shall not be reckoned as service in calculating his pension on his final retirement. R.S., c. 133, s. 20.

20. (1) Where a militiaman fails or refuses, when required, to be examined by a legally qualified medical practitioner, R.S., 1952.
tioner, the Minister has the same power of requiring such militiaman to serve again as he would have under this section, if satisfied by the evidence of a legally qualified medical practitioner that the incapacity of such militiaman had ceased.

(2) In such case the Minister may with the approval of the Governor in Council declare forfeited the pension of such militiaman. R.S., c. 133, s. 21.

21. When a pension is granted to a militiaman on account of infirmity of mind or body, and such infirmity is certified by a medical board constituted as aforesaid, to have been brought about or contributed to by his own fault, or by his vicious habits, and such militiaman is entitled under this Act to a pension of a fixed amount, the Governor in Council may grant to him a less amount of pension than the amount to which he would otherwise have been entitled. R.S., c. 133, s. 22.

22. A pension to a militiaman shall become forfeited, and may be withdrawn,
(a) if the grantee is convicted of an indictable offence; Crime.
(b) if the grantee knowingly associates with thieves or suspected persons; or
(c) if the grantee refuses to give to the authorities any information and assistance in his power for the detection of crime, for the apprehension of criminals, or for the suppression of a disturbance of the peace. R.S., c. 133, s. 23.

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23. Every militiaman who obtains a pension under this Act by any false representation or false evidence, or by personation, or by malingering or feigning disease or infirmity, or by maiming or injuring himself, or causing himself to be maimed or injured, or otherwise producing disease or infirmity, or by any other fraudulent conduct, is liable on summary conviction to imprisonment, with or without hard labour, for a period not exceeding twelve months, or to a fine not exceeding one hundred dollars, and shall forfeit the pension obtained. R.S., c. 133, s. 24.

24. Prosecutions under section 23 may be had under the provisions of the Criminal Code relating to summary convictions. R.S., c. 133, s. 24.
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Chap. 63. Defence Services Pension.

Pension to widows, and compassionate allowance to children.

25. Subject to the provisions hereinafter contained, the Governor in Council may, as to him seems fit, grant a pension to the widow and a compassionate allowance to each of the children of any officer who, at the time of his death being on full pay, dies after a period at which a pension might be granted him, or who was, at the time of his death, in receipt of a pension. 1930, c. 32, s. 2.

Not granted.

26. Such pension or compassionate allowance shall not be granted

If unworthy.

(a) if the applicant is, in the opinion of the Minister, unworthy of it;

If wealthy.

(b) if the applicant is, in the opinion of the Minister, wealthy;

(c) if the deceased officer had been excused, at his own request, from serving, though capable of service, when called upon and required to serve, after having been officially warned that his family would thereby lose all claims to pension and compassionate allowance;

(d) if the officer married after retirement;

(e) if the officer was at the time of his marriage over sixty years of age;

(f) in the case of an officer who married after the 1st day of July, 1901, if he was more than twenty-five years older than his wife; or

(g) if the officer died within one year after his marriage, unless he was manifestly in good health at the time of his marriage, and his death was caused by disease or injury not due to causes within his own control, and the Minister is satisfied that there are no other objections to the granting of the pension or compassionate allowance. R.S., c. 133, s. 26.

Marriage.

Age.

27. The pension of a widow shall, if her husband was at the time of his death on full pay, be an amount equal to one-half of the pension to which he would have been entitled if he had been retired compulsorily immediately before his death, or, if at the time of his death he had been pensioned, an amount equal to one-half of such pension. R.S., c. 133, s. 27.

Death within one year after marriage.

28. (1) The compassionate allowance to a child shall be as follows: The child of a colonel or lieutenant-colonel, eighty dollars; of a major, seventy dollars; of a captain, sixty-five dollars; of a lieutenant or second lieutenant, fifty dollars; of a warrant officer, twenty-five dollars.

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(2) If the child is motherless and, in the opinion of the Minister, in great need, the allowance shall be double that fixed by this section. R.S., c. 133, s. 28.

29. The total amount paid to the widow and children of an officer during any year shall not exceed the amount of the pension that the officer was in receipt of, or to which he would have been entitled, as the case may be. R.S., c. 133, s. 29.

30. (1) A widow's pension or a child's compassionate allowance, shall be discontinued if she or the child becomes unworthy of it, or becomes wealthy.

(2) Where the widow remarries, her pension shall be suspended from the day following that of her remarriage; but in the event of her again becoming a widow, her pension may be restored, if she is otherwise qualified.

(3) Where through her own neglect or omission, the claim of a widow to pension is not established before her death, the amount of pension that she might have received, if living, shall not be allowed her representatives. R.S., c. 133, s. 30.

31. The compassionate allowance to officers' children shall not be granted to a son over the age of eighteen, nor to a daughter over the age of twenty-one; and such allowance shall cease when the son reaches the age of eighteen, and when the daughter reaches the age of twenty-one or marries. R.S., c. 133, s. 31.

32. (1) An officer or militiaman who, whilst belonging to His Majesty's Army Reserve, enlisted in the Permanent Force and who on the calling out of the said Army Reserve upon the commencement of the War between Great Britain and Germany in August, 1914, was under liability as a member of such Army Reserve to rejoin his corps, but who, under arrangements made with His Majesty's Government, was not discharged from the Force subsequent to the said calling out of the said Army Reserve shall, if he so elects as provided in subsection (2) be granted a pension equal to that which he would have received from British Funds had he rejoined his corps upon the said calling out of the Army Reserve, and served in His Majesty's Regular Army in ranks corresponding to those he held from time to time in the Canadian Military Forces until the date he was struck off the strength of the Canadian Expeditionary Force, such pension shall be granted. R.S., 1952.
pension to commence as of and from the date following that on which such officer or militiaman was struck off the strength of the Canadian Expeditionary Force.

(2) An officer or militiaman to whom subsection (1) applies, shall be required to elect whether he shall be granted the pension therein mentioned, and if he so elects his service from the date of his enlistment in the Force whilst belonging to the said Army Reserve until the date he was struck off the strength of the Canadian Expeditionary Force, shall not be included in the term of service for any other pension or a gratuity under this Act; any gratuity or pension under this Act granted to an officer or militiaman prior to his so electing shall be re-computed as of the date on which the pension mentioned in subsection (1) commenced by excluding from the term of service on which such gratuity or pension was based the service first mentioned in this subsection; if by the exclusion of such service the officer or militiaman has not sufficient service to entitle him to a gratuity or pension, or the gratuity or pension to which he would be entitled on such re-computation is less than the gratuity or pension heretofore granted, there will be recovered from the pension payable to such officer or militiaman, under the provisions of subsection (1), all payments of gratuity and pension or over-payments thereof which have resulted; but if an officer who has already been granted a pension under this Act elects as aforesaid, and by the exclusion of the service mentioned he becomes ineligible for the grant of such pension, but becomes eligible for the payment of a gratuity under this Act, then such gratuity shall be applied towards the recovery of the payments of pension already made, and any balance of such payments not met by the application of such gratuity shall be recovered from the pension payable to such officer under the provisions of subsection (1). 1928, c. 35, s. 7.

33. The provisions of chapter 61 of the statutes of 1919, being An Act to amend the Militia Pension Act, which came into force on the 7th day of July, 1919, apply to those officers and militiamen who by reason of wounds or disabilities received or suffered whilst on active service during the War between Great Britain and Germany, which commenced on the 4th day of August, 1914, were retired or discharged from the force prior to the said 7th day of July, 1919, and an officer who, by reason of such retirement before a period at which a pension might have been granted him, received a gratuity and who will by virtue of this section, become R.S., 1952.
become eligible for the grant of a pension under this Act, shall be required to elect whether he shall be granted such pension and if he so elects he shall repay such gratuity in such manner as the Governor in Council may determine. 1928, c.35, s.8.

34. When the Canadian Pension Commission is of the opinion that the pensioner is incapable of expending or is not expending the pension in a proper manner, or that he is not maintaining the members of his family to whom he owes the duty of maintenance, the Minister may order that the pension be paid to such person as it may appoint, in order that the money may be expended by such person, for the benefit of the pensioner and the members of his family; the expenses connected with such payment, if any, shall be paid by the Commission. 1928, c.35, s.9.

PART II.

35. This Act, subject to the modifications set out in this Part, applies with respect to the Royal Canadian Navy. 1928, c.35, s.10.

36. In the application of this Act to the Royal Canadian Navy,

(a) "force" means the Royal Canadian Navy;

(b) "officer" means a commissioned officer, a subordinate officer and a warrant officer of the Royal Canadian Navy;

(c) "man" means chief petty officer, petty officer, leading seaman, naval seaman and ordinary seaman and equivalent in the Royal Canadian Navy, and the expression "militiaman", as used in this Act, includes a "man" as herein defined;

(d) "rank" means substantive rank, and includes Commodore First Class;

(e) "service", in the case of an officer, includes:

(i) one-half of the time served in the force while in receipt of unemployed pay or half pay,

(ii) one-half of the time served in the Royal Canadian Naval Reserve or Royal Canadian Naval Volunteer Reserve if he has served at least ten years in the Royal Canadian Navy, but the time to be credited is the time served after 1923.
"Service" in the case of a man.

"Pay."

(f) "service", in the case of a man, does not include time served without pay in the force;

(g) "pay" means full pay including, in the case of an officer, specialist's pay, and, in the case of a man, pay for non-substantive rank held, and includes in both cases marriage allowance and the allowances payable in lieu of lodging, provisions, light and fuel, but shall exclude all other extra pay; and

(h) notwithstanding that lodging, provisions, light and fuel, or any of them, are furnished in kind to an officer, the deductions from pay and pension, mentioned in section 9, and the pensions by this Act provided shall be computed as if the allowances in lieu thereof had in fact been paid. 1928, c. 35, s. 10; 1946, c. 59, s. 5.

37. Notwithstanding anything in this Act, a man who subsequent to the 10th day of September, 1939, but prior to the 1st day of January, 1947, was promoted to the rank of acting warrant officer shall be treated as a man for the purposes of this Act during the period he continues to be an acting warrant officer. 1947, c. 9, s. 1.

38. With respect to the payment of a compassionate allowance to the child of an officer under the provisions of this Act, the allowance so payable shall be by reference to the equivalent naval rank held. 1928, c. 35, s. 10.

PART III.

39. This Act, subject to the modifications set out in this Part, applies with respect to the Permanent Active Air Force. 1928, c. 35, s. 11.
40. In applying this Act to the Permanent Active Air Force,

(a) "force" means the Permanent Active Air Force and any other component of the Royal Canadian Air Force the members of which are enlisted or appointed for continuing full-time service;

(b) "officer" means a commissioned officer, a subordinate officer or a warrant officer of the force;

(c) "man" means a non-commissioned officer or aircraftman of the force, and the expression "militiaman", as used in this Act, includes a "man" as herein defined;

(d) "service" in the case of an officer includes

(i) time served with pay or salary in the public service of Canada under the Air Board prior to the 1st day of April, 1924,

(ii) time served with pay in the Canadian Air Force prior to the 1st day of April, 1924, and

(iii) half the time served in the Canadian Air Force other than as mentioned in subparagraph (ii) or in the Royal Canadian Air Force other than the force, but the time to be credited under this subparagraph shall in no case exceed ten years, and if an officer's pension is increased by reason of this subparagraph, then in addition to the deductions mentioned in section 9, such pension shall be subject to an annual deduction for a number of years equal to the number of years added to his service under this subparagraph, such annual deductions to be equal to five per cent of the pay that the officer was receiving at the time of his retirement from the force; and

(e) "service" in the case of a man includes

(i) time served with pay or salary in the public service of Canada under the Air Board prior to the 1st day of April, 1924, and

(ii) time served with pay in the Canadian Air Force prior to the 1st day of April, 1924. 1928, c. 35, s. 11; 1950, c. 32, s. 6.

41. With respect to the payment of a compassionate allowance to the child of an officer under the provisions of this Act, the allowance so payable shall be by reference to the equivalent Air Force rank held. 1928, c. 35, s. 11.

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PART IV.

GENERAL.

42. Pensions and compassionate allowances granted under this Act shall, unless otherwise ordered by the Governor in Council, be payable in equal monthly instalments in arrear, and unless otherwise specified by this Act shall continue during the lifetime of the recipient. 1937, c. 12, s. 2.

43. For the purpose of computing pensions or gratuities under this Act fractions of years of service shall be counted, and for this purpose a period of service of fifteen days or more shall count as one month but a period of less than fifteen days shall not be counted. 1950, c. 32, s. 7.

44. Parts I to IV do not apply to officers or militiamen who were not in the forces on the 31st day of March, 1946, and who were or are appointed to or enlisted in the forces subsequent to that day and who have not been granted a pension under any of those Parts. 1950, c. 32, s. 7.

PART V.

INTERPRETATION.

45. (1) In this Part,

(a) "child" includes a stepchild and an adopted child;

(b) "Civil Service" means all branches or portions of the public service of Canada to which the Civil Service Superannuation Act is applicable;

(c) "contributor" means a member of the forces who contributes under this Part to the Consolidated Revenue Fund;

(d) "forces" means the regular forces, and includes the forces known, prior to the coming into force of Part II of the National Defence Act, as the Royal Canadian Navy, the Canadian Army Active Force, the Permanent Active Militia, the Permanent Militia Corps, the permanent staff of the Militia, the Royal Canadian Air Force (Regular) and the Permanent Active Air Force;

(e) "member of the forces" means an officer or man of the forces, excluding an officer appointed temporarily or under a commission for a fixed term to whom this Act did not apply immediately prior to his being so appointed;

(f) }

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(f) "officer" means a commissioned or subordinate officer of the force and includes a warrant officer of the Royal Canadian Navy;

(g) "pay and allowances" of a contributor means the pay payable to him by reason of the rank or appointment held by him in the forces and such allowance made by way of compensation for the said rank or appointment as may be fixed for the purposes of this Part by regulation;

(h) "regulation" means a regulation made under this Part; and

(i) "service" means time served in the forces and includes for the purpose of making contributions and of computing pensions or gratuities under this Part,

(i) time served in the Civil Service or the Royal Canadian Mounted Police,

(ii) time served on active service in the naval, army or air forces of His Majesty raised in Canada during time of war,

(iii) time served on active service during time of war in any of the naval, army or air forces of His Majesty, other than those raised in Canada, by any person who, having served on active service in any of the forces of His Majesty during the war that commenced on the 10th day of September, 1939, is appointed to or enlisted in the forces,

(iv) one-fourth of the period of service during which the contributor served in the naval, army or air forces of His Majesty raised in Canada other than the forces and was liable to be called out for periodic and annual training or duty by the Governor in Council other than during an emergency if the service is not service that may be counted under any other subparagraph of this paragraph, and

(v) in the case of any person who elects to become a contributor under this Part, any period that might have been counted as service of such person under any other Part.

(2) When a member of the forces does not offer to re-engage in the forces upon the expiration of his period of engagement he shall, for the purposes of this Part, be deemed to have retired from the forces at his own request and

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and when he offers to re-engage and his offer is not accepted his retirement shall be deemed to be a compulsory retirement from the forces.

Retirement by reason of misconduct.

(3) A contributor shall for the purposes of this Part be deemed to have been retired by reason of misconduct if,

(a) in the case of an officer,

(i) by sentence of a court martial, he is cashiered or dismissed with disgrace from His Majesty's service or dismissed from His Majesty's service,

(ii) he is deprived of his commission or warrant by reason of misconduct or by reason of conviction by a civil court,

(iii) he is called upon to retire or to resign his commission or warrant by reason of misconduct, or

(iv) he tenders his resignation to avoid trial on charges involving misconduct and his resignation is accepted; and

(b) in the case of a member of the forces other than an officer,

(i) by sentence of a court martial, he is discharged or discharged with ignominy or dismissed with disgrace from His Majesty's service or dismissed from His Majesty's service, or

(ii) by reason of conviction by a civil court or a court martial, he is released from the forces. 1946, c. 59, s. 6; 1950, c. 32, s. 8; 1951 (2nd Sess.), c. 7, s. 8.

APPLICATION.

46. This Part applies to every member of the forces

(a) who was not a member of the forces on the 31st day of March, 1946, and who was or is appointed to or enlisted in the forces after the said day,

(b) who was appointed to or enlisted in the forces on or before the said day and was still in the forces on the said day and who elects to become a contributor under this Part on or before the 31st day of December, 1950,

(c) who was a member of the forces on the 31st day of March, 1946, and who, subsequent to that day, was retired or discharged from the forces for a purpose other than promotion to commissioned rank in the same Service of the force and at any time after being so retired or discharged again becomes a member of the forces, or

(d) who was appointed to or enlisted in the forces on or before the 31st day of March, 1946, was still in the forces on that day, and who on such day or thereafter was serving as an officer appointed temporarily or for a
a fixed term and who while so serving, becomes a member of the forces by reason of a change in the nature of his appointment, and who within six months of the date of that change or within six months after the 1st day of September, 1950, whichever is the later, elects to become a contributor under this Part. 1946, c. 59, s. 6; 1950, c. 32, s. 9.

CONTRIBUTIONS.

47. (1) Every person to whom this Part applies shall, by reservation from his pay and allowances, contribute to the Consolidated Revenue Fund the following amounts,

(a) while in receipt of pay and allowances of twelve hundred dollars per annum or less, five per cent thereof;

(b) while in receipt of pay and allowances over twelve hundred dollars and not over fifteen hundred dollars per annum, five and one-half per cent thereof but not in excess of an amount that would reduce the remainder of his pay and allowances to a rate per annum of eleven hundred and forty dollars; or

(c) while in receipt of pay and allowances over fifteen hundred dollars per annum, six per cent thereof but not in excess of an amount that would reduce the remainder of his pay and allowances to a rate per annum of fourteen hundred and seventeen dollars and fifty cents;

but no such contribution shall be made in respect of a period of service in excess of thirty-five years.

(2) Where a person becomes a contributor or where the pay and allowances of a contributor are increased, if the date in respect of which he becomes a contributor or the increase is made effective, is a date prior to the date on which the appointment or increase is certified or approved, the said contributor shall contribute to the Consolidated Revenue Fund an amount equal to, or an amount that, together with the contributions, if any, made by him under this Part during the period between the said effective date and the said date of certification or approval, will equal the amount that he would have contributed under this section by reservation from his pay and allowances if the appointment or increase had been certified or approved on the date it was made effective. 1946, c. 59, s. 6.

48. (1) Any contributor may within one year after he becomes a contributor or within six months after the 1st day of September, 1950, whichever is the later, elect to contribute under this Part in respect of the whole or any part
of his service prior to becoming a contributor for which he has not contributed under this Act, the Civil Service Superannuation Act or the Royal Canadian Mounted Police Act other than Part IV.

(2) The contributions required under this section in respect of the whole of the service of a contributor prior to the time he became a contributor for which he has not contributed shall be an amount equal to that which he would have contributed had he during the said service made contributions under this Part in the manner and at the relevant rates set out in subsection (1) of section 47 together with simple interest at the rate of four per cent per annum up to the time of his election and the contribution required in respect of any part of the said service shall be that proportion of the said amount that the said part is of the whole of the said service.

(3) A contribution made under this section or under subsection (2) of section 47 may be made in one sum or by instalments of equivalent value payable by reservation from pay and allowances or otherwise, for life, or for a period of years or for life whichever is the shorter, the said instalments to be computed on such basis as to mortality and interest as the Governor in Council may by regulation prescribe.

(4) Where a contributor who is contributing by instalments in respect of prior service under this section, retires before payment of the instalments in full, he shall be deemed to have contributed in respect of the service for which he elected to contribute, and the remaining instalments shall be reserved out of any pension, or, where he is entitled to a gratuity, the present value of those remaining instalments shall be deducted from the gratuity. 1946, c. 59, s. 6; 1950, c. 32, s. 10.

PENSIONS, ALLOWANCES AND GRATUITIES.

49. An annual pension shall be paid to a contributor
(a) who is not an officer and who has served in the forces for twenty-five years or more and who is retired at his own request from the forces at the end of a period of engagement or re-engagement otherwise than by reason of misconduct;
(b) who has served in the forces for twenty years or more and who is retired from the forces because
(i) he has reached the prescribed age limit for his rank,
(ii) his services are no longer required by reason of a reduction in establishment, or

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(iii) his retirement is to promote economy or efficiency in the force and in the opinion of the Treasury Board his retirement will promote economy or efficiency;

(c) who has served in the forces for ten years or more and who is retired as being physically or mentally unfit to perform his duties as a member of the forces and such unfitness has been certified by a medical board composed of not less than three medical officers of any of the forces and confirmed by the chief medical officer of the force in which the contributor is serving;

(d) who has served in the forces for ten years or more, and who served on active service in any of His Majesty's forces wherever raised, during the war that commenced on the 10th day of September, 1939, and who was not in the forces on the 1st day of June, 1944, and who is appointed to or enlisted in the forces on or before the 31st day of December, 1948, and who is retired from the forces for any of the reasons and under the conditions mentioned in paragraph (b);

(e) who is not an officer and has served in the forces for twenty years but less than twenty-five years and who is retired at his own request from the forces at the end of a period of engagement or re-engagement other than by reason of misconduct, but in any such case the pension shall be reduced by five per cent for each complete year by which his period of service is less than twenty-five years;

(f) who is not entitled to pension under paragraph (d) but who has served in the forces for ten years but less than twenty years and is retired for the reason mentioned in subparagraph (i) of paragraph (b), but in any such case the pension shall be reduced by one per cent for each complete year by which the number of years of his service is less than twenty years;

(g) who is not entitled to pension under paragraph (d) but who has served in the forces for ten years but less than twenty years and is retired for either of the reasons and under the conditions mentioned in subparagraph (ii) or (iii) of paragraph (b), but in any such case the pension shall be reduced by one-third until he attains the age of sixty-five years;

(h) who has served in the forces for ten years or more and who is retired by reason of his inefficiency in the performance of his duties, caused otherwise than by misconduct, but in any such case the pension shall be reduced.

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contributor retired by reason of misconduct.

reduced by one-half until he attains the age of sixty-five years and thereafter he shall be paid two-thirds of the pension; or

(i) who has served in the forces for ten years or more and who is retired by reason of misconduct and on whose behalf a recommendation has been made by the Minister and approved by Treasury Board that it is in the public interest by reason of good and faithful service rendered by the contributor in the forces prior to the time of his misconduct, but in such case the pension shall be reduced by one-half until he attains the age of sixty-five years and thereafter he shall be paid two-thirds of the pension. 1950, c. 32, s 11.

50. (1) Where a contributor who has served in the forces for ten years or more dies while a member of the forces or dies while in receipt of an annual pension, his widow shall be paid an annual pension until re-marriage equal to one-half of the annual pension that would have been payable to the contributor had he been retired under the circumstances mentioned in paragraph (c) of section 49 at the date of his death or his retirement, as the case may be.

(2) Where a contributor who has served in the forces for ten years or more dies while a member of the forces or dies while in receipt of an annual pension, each of his children shall be paid an annual pension until attaining the age of eighteen years, equal to one-fifth of the annual pension payable to his widow under subsection (1) or three hundred dollars, whichever is the lesser amount, but in the case of a child who has lost both parents by death, the pension shall be doubled; but the total amount of the pension to the children of a contributor shall not exceed the amount of the pension that would be payable to the widow of such contributor in like circumstances, and the total amount of the pension to the widow and children shall not exceed three-fourths of the annual pension that would have been payable to the contributor under paragraph (c) of section 49 at the date of his death or his retirement, as the case may be. 1950, c. 32, s. 11.

51. (1) A contributor who has served in the forces for less than ten years and who is retired from the forces for any of the reasons and under the conditions mentioned in paragraphs (b) and (c) of section 49, shall be paid a gratuity equal to one month’s pay and allowances for each year of his service.

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(2) Where a contributor who has served in the forces for less than ten years dies while in the forces, his widow shall be paid a gratuity equal to one month's pay and allowances for each year of his service, or where the contributor dies and leaves no widow, such gratuity shall be paid to his children under the age of eighteen years at the date of his death.

(3) Where a contributor dies while serving in the forces and leaves no widow or children to whom a pension or gratuity is payable, a gratuity in an amount equal to his total contribution made under this Part without interest shall be paid into and become part of the service estate of the contributor as defined in the National Defence Act.

(4) Where a contributor who has served in the forces for ten years or more dies and the aggregate amount paid to the contributor and to his widow and children by way of pension or gratuity does not exceed the total amount of his contributions without interest and no other moneys are payable under this Part by reason of the death of the contributor, a gratuity in an amount equal to the difference between the total amount of his contributions without interest and the aggregate amount of the pensions and gratuities paid to the contributor, his widow and children, shall be paid to the dependent children of the contributor.

1950, c. 32, s. 11; 1951 (2nd Sess.), c. 7, s. 8.

52. A gratuity in an amount equal to the contributions of a contributor under this Part without interest shall be paid to a contributor to whom an annual pension or other gratuity is not payable under any other section of this Part.

1950, c. 32, s. 11.

53. Unless the Minister otherwise directs, a gratuity or pension shall not be paid to a contributor upon his release from one of the forces for the purpose of his enrolment in any of the forces. 1951 (2nd Sess.), c. 7, s. 8.

54. A contributor who

(a) has been a member of one or more of the regular, auxiliary or reserve military services of Canada for twenty years or more, and

(b) of the twenty years or more mentioned in paragraph (a), has served for a continuous period of ten years or more immediately preceding his retirement

(i) on active service in the military services of Canada during the Second World War, and

(ii) subsequently in the forces as defined in this Act, may be granted an annual pension by the Governor in Council under the conditions set out in paragraph (c) or

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(d) of section 49 notwithstanding that he has completed less than ten years' service in the forces, as defined in this Act. 1951 (2nd Sess.), c. 7, s. 8.

55. (1) Except as herein otherwise provided an annual pension granted under section 49 shall be one-fiftieth of the average pay and allowances received by the contributor during the last six years of his service multiplied by the number of years of his service not exceeding, however, thirty-five years.

(2) Where the average pay and allowances for the period fixed by this Part for the purpose of computing the pension of a contributor is less than the average pay and allowances for any like period during the contributor's service, the contributor or his widow or children under the age of eighteen years, as the case may be, are entitled to receive in addition to a pension under this Part a refund of the contributions made in respect of the excess of his pay and allowances during any like period over his pay and allowances for the period so fixed, and the Governor in Council on the recommendation of the Treasury Board may by regulation determine the basis of such refund in any case or class of cases, and where the contributor has died without receiving the refund, the person or persons amongst the surviving widow and children or children only, of the contributor to whom it shall be paid, and if to more than one of them, the manner in which it shall be apportioned. 1950, c. 32, s. 12.

56. (1) All service of a contributor, whether or not the service has been continuous, in respect of which the contributor has at any time made contributions under this Part or under any other Part or under the Civil Service Superannuation Act or the Royal Canadian Mounted Police Act, other than Part IV thereof, which contributions have not previously been repaid to him by way of gratuity or otherwise, may, on his retirement or death, be counted for the purpose of computing any pension or gratuity under this Part but, except as provided by subsections (2), (3) and (4), no other service may be counted.

(2) Where a person who has elected to become a contributor under this Part has service in the forces that could be counted as service for the purpose of a pension under any other Part for which he was not required to make any contribution, the whole of the said service may be counted for the purpose of computing any pension or gratuity under this Part, but an amount equal to five per cent of the aggregate pay and allowances received by him during such service shall be deducted from the gratuity, if any, or shall be
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be commuted, on such basis as may be prescribed by regulation, into an annuity in respect of his life commencing at the age when the pension becomes payable and the amount of the annual payment of such annuity shall be deducted from the payments of pension, but the person to whom the pension is payable may, any time after the pension becomes payable, make good in one payment the value of the said deductions which would be made thereafter under this subsection from the said pension.

(3) The Governor in Council may by regulation provide that the service of a contributor for which he made contributions under any Part or under the Civil Service Superannuation Act or the Royal Canadian Mounted Police Act, other than Part IV thereof, which contributions have been refunded to him by way of a gratuity or otherwise, may be counted for the purpose of computing any pension or gratuity under this Part to such extent and on such conditions and upon the making of such contributions as may be prescribed by regulations.

(4) Where a contributor had, prior to becoming a contributor, served as an officer in the forces temporarily or under a commission for a fixed term, his service in the forces prior to becoming a contributor may be counted for the purpose of computing any pension or gratuity under this Part if he repays any gratuity received by him in respect of such service and he makes the contributions required by this Part in respect of such service and the Governor in Council may by regulation prescribe the manner in which the said refund and contributions may be made. 1950, c. 32, s. 12.

57. The pensions provided for by this Part shall, unless otherwise provided by regulations under this Part, be payable in equal monthly instalments and unless otherwise specified in this Part shall continue during the lifetime of the recipient; but the Governor in Council on the recommendation of the Treasury Board may by regulation authorize the payment of a pension to the last day of the month in which the recipient dies. 1950, c. 32, s. 12.

58. (1) The Minister shall appoint a board, to be known as the Service Pension Board, which shall consist of a chairman, a member from each Service and a member to represent the Minister.

(2) A requisition for payment of a pension or gratuity to a contributor or dependant under this Part shall be supported by
(a) a certificate by the Service Pension Board that the actual cause of retirement of the contributor establishes a right to the type of pension or gratuity recommended by the Service,

(b) a certificate by the Judge Advocate General that the contributor is legally entitled to payment of the benefit recommended, and

(c) such a certificate by the Auditor General as may be directed by the Treasury Board. 1950, c. 32, s. 12.

59. (1) Subject to subsection (2), no widow or child of a contributor is entitled to a pension or gratuity under this Part if

(a) the contributor was over sixty years of age at the date of his marriage;

(b) the contributor dies within one year of the date of his marriage, unless the Treasury Board is satisfied that the contributor was in good health at that date; or

(c) the person to whom the pension or gratuity is otherwise payable is in the opinion of the Treasury Board unworthy of it.

(2) A breach by the contributor of the conditions as to marriage prescribed by subsection (1) does not prejudice the right to a pension or gratuity of a child of an earlier marriage of the contributor.

(3) Where the contributor marries and his age exceeds that of his wife by twenty years or more the pension payable to his widow, under this Part, shall be reduced by such an amount as the Governor in Council may by regulation prescribe.

(4) Where the widow is by virtue of this section not entitled to a pension or gratuity the children of the contributor are entitled to the same pension or gratuity as they would have been entitled to had the widow predeceased the contributor, and such pension or gratuity shall be paid for the benefit of the children to such person and under such terms and conditions as may be prescribed by the Treasury Board. 1950, c. 32, s. 12.

60. A contributor who has been retired as an officer or warrant officer and has been granted a pension under this Part and thereafter is employed in the public service of Canada or appointed to or enlisted in the naval, army or air forces of Canada is entitled to receive that part of his pension which, when added to his salary or pay and allowances, as the case may be, will not exceed the pay and allowances of which he was in receipt at the date of his retirement from the force. 1950, c. 32, s. 12.
61. The Governor in Council may, on the recommendation of the Treasury Board, make regulations,

(a) prescribing the rates of allowances in respect of any rank which shall constitute part of pay and allowances of the rank for the purposes of this Part;

(b) prescribing the method of computation of an annual pension authorized by this Part;

(c) prescribing the conditions on which the compensation of a member of the forces who is seconded from the force of which he is a member may be deemed to be pay and allowances for the purpose of paragraph (g) of subsection (1) of section 45;

(d) prescribing the cases in which pensions shall be payable otherwise than in monthly instalments;

(e) prescribing the nature and form of the accounts to be kept of income and disbursements under this Part and of the statement to be laid before Parliament by the Minister;

(f) providing for the transfer to the account set up under this Part of amounts, if any, credited in respect of contributions of the contributor under this Part made under any other Part or under the Civil Service Superannuation Act or the Royal Canadian Mounted Police Act;

(g) prescribing whether and to what extent and under what conditions any period of absence from duty shall be counted as service for the purpose of computing pensions and gratuities and the pay and allowances of which a contributor during such period of absence shall be deemed to have been in receipt for the purpose of computing contributions and average pay and allowances under this Part;

(h) prescribing the extent to which and the manner in which a contributor, who after retirement from the forces, is appointed to the public service of Canada or is appointed to or enlisted in the naval, army or air forces of Canada, may count that additional service for the purpose of computing pension;

(i) providing that service in any of the forces of Newfoundland and service prior to the 1st day of April, 1949, with the Government of Newfoundland, may be included for the purpose of making contributions and of computing pensions and gratuities under this Part; and

(j) for any other purpose deemed necessary to give effect to the provisions of this Part. 1946, c. 59, s. 6; 1950, c. 32, s. 13.
62. (1) Where a pension or gratuity is payable under this Part to any person and the Canadian Pension Commission is of the opinion that he is incapable of expending or is not expending the annual pension or gratuity in a proper manner, or that he is not maintaining the members of his family to whom he owes the duty of maintenance, the Minister may order that the pension or gratuity or any part thereof may be paid to such other person as the Canadian Pension Commission may recommend, in order that the pension or gratuity or any part thereof may be expended for the benefit of the person to whom it is payable and members of his family to whom he owes the duty of maintenance.

(2) Where a contributor to whom a pension is payable under this Part is convicted of an indictable offence, committed by him while in the forces, if it appears to the Treasury Board that the commission of the offence constituted a failure by the contributor to render good and faithful service while in the forces, the Treasury Board may direct that payment of the pension be discontinued or that the whole or any part thereof be paid to persons dependent upon the contributor for support.

(3) Where the Treasury Board makes any direction under this section, if the contributor claims that the direction was not warranted by this section and gives notice of his claim to the Minister of Justice within thirty days after being notified of the direction, the Minister of Justice shall refer the claim to the Exchequer Court of Canada for determination as to whether the direction was so warranted. 1946, c. 59, s. 6; 1950, c. 32, s. 14.

63. (1) The moneys received under the provisions of this Part shall form part of the Consolidated Revenue Fund and the moneys payable under the said provisions shall be paid out of the Consolidated Revenue Fund.

(2) There shall be kept a Special Account in the Consolidated Revenue Fund to be known as the Permanent Services Pension Account, of all moneys received or paid as provided in subsection (1) and there shall be added to the said Account annually an amount representing interest, at such rate and calculated in such manner as the Governor in Council may by regulation prescribe, on the amount to the credit of the Account. 1946, c. 59, s. 6.

64. Every contributor is entitled, in making a return of his income for purpose of taxation on or in respect of income under any Act of the Parliament of Canada, to deduct R.S., 1952.
deduct from his pay and allowances the amount of the contributions reserved from his pay and allowances during the taxable year and paid into the Consolidated Revenue Fund under the provisions of this Part. 1946, c. 59, s. 6.

65. (1) The Minister shall lay before Parliament within fifteen days after the commencement of each session
(a) a statement showing the number of pensions and gratuities paid to contributors, widows, children and other dependants under this Part during the preceding fiscal year, and
(b) a statement showing the amount received as current and arrears of contributions and the total amount paid as pensions and gratuities together with such other information as may be prescribed by the Governor in Council under this Part.

(2) An actuarial valuation of the Permanent Services Pension Account shall be made once every five years and a report shall be laid before Parliament within fifteen days after the commencement of the session next after the completion of the actuarial valuation estimating to what extent the assets of the fund are sufficient to meet the benefits payable under this Part. 1950, c. 32, s. 15.

66. Where a member of the forces elects to become a contributor under this Part he shall thereupon be deemed to have waived his right to any payment under any other Part and the amount of any contributions that he had made under any Part shall be transferred to the Permanent Services Pension Account kept under this Part and shall be deemed to be the contribution required under this Part in respect of the service for which such contributions were made. 1946, c. 59, s. 6.

67. A female contributor who resigns or is compulsorily retired from the forces by reason of her marriage shall be deemed to have retired voluntarily. 1950, c. 32, s. 16.

68. (1) Any debit balance in the pay account of a former member of the forces may be recovered from any pension or gratuity to which he is entitled under this Part, whether such debit balance existed in his pay account on the date of his retirement or is ascertained subsequent thereto.

(2) Recovery of a debit balance pursuant to this section shall be effected in such manner and to such extent as the Governor in Council may by regulation prescribe, but
recovery shall not be effected unless the former member is given notice of the existence of the debit balance and the amount thereof. 1950, c. 32, s. 16.
CHAPTER 64.

An Act respecting Defence Supplies and Projects.

SHORT TITLE.

1. This Act may be cited as the Defence Supplies Act. Short title.

1950, c. 33, s. 1.

INTERPRETATION.

2. In this Act,

(a) "defence supplies" means arms, ammunition, implements of war, vehicles, mechanical and other equipment, watercraft, amphibious craft, aircraft, animals, goods, wares, merchandise, articles and materials of all kinds required for any project or otherwise for the purposes of defence;

(b) "Minister" means the Minister of Trade and Commerce;

(c) "order" means a general or specific order, requirement, prescription or direction in writing made or issued under this Act or any regulation; and

(d) "project" means a building, airdrome, airport, dockyard, fortification, road or other work required for the purposes of defence. 1950, c. 33, s. 2.

3. (1) The Minister may

(a) buy or otherwise acquire, exchange, process, develop, repair, maintain, store and transport defence supplies;

(b) acquire, store and maintain stocks of strategic materials, and other materials or articles entering into the manufacture of defence supplies or the construction, development, repair or maintenance of projects, and sell or otherwise dispose of such materials or articles and use the whole or any part of the proceeds for the acquisition of further such materials or articles;

(c) construct or otherwise acquire, carry out, develop, repair and maintain any project;

(d) arrange for the performance of commercial and professional services;

(e) ...
(e) require any person who is obligated by any contract to deliver any defence supplies or to construct or carry out a project or to furnish any services, to perform that contract in such priority to that person's other business and within such period of time, not shorter than the period, if any, stipulated in such contract, as the Minister may specify;

(f) require any person who produces, deals in or has in his possession or control any materials or articles needed for the completion of a contract with respect to which a requirement under the authority of paragraph (e) has been issued, or needed for completion of defence supplies or a project being constructed or carried out by a government department, the Canadian Commercial Corporation or any company to which the Government Companies Operation Act applies, and who having received an offer that, in the opinion of the Minister, is fair and reasonable, has refused delivery of such needed materials or articles, to deliver them

(i) in such quantities and manner and within such period of time as the Minister may specify; and

(ii) at the current market prices specified by the Minister or, in the event of dispute as to the prices that are current, at prices determined by the Exchequer Court as being current on a reference to such Court by the Minister of Justice; but such reference shall not extend the period of time for delivery specified by the Minister under subparagraph (i);

(g) require any person to furnish such information respecting defence supplies dealt in by him or projects of a type executed by him or respecting his production and other facilities relating thereto in such time and manner as the Minister may specify;

(h) procure the construction or repair of ships requisitioned by any Government department at a shipyard specified by the Governor in Council, or, in the case of a repair that, in the opinion of the Minister, is urgently needed or does not involve an estimated expenditure exceeding fifty thousand dollars, at any shipyard specified by the Minister;

(i) employ the Canadian Commercial Corporation or any company to which the Government Companies Operation Act applies to exercise under his direction such of his powers under this Act, other than those under paragraphs (e), (f) and (g), as he may specify; and

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(j) do such further things as may be authorized by the Governor in Council in regard to the procurement and disposal of defence supplies and projects.

(2) No person shall disclose any information furnished under paragraph (g) of subsection (1) without the consent of the person from whom it was obtained, except
(a) to an official of a Government department requiring such information for defence purposes,
(b) in any prosecution for an offence under this Act, or
(c) with the consent of the Minister, in any civil action or proceedings.

(3) Section 36 of the Public Works Act does not apply to a contract made under this Act, if
(a) disclosure of the specifications for the contract would, in the opinion of the Minister or the Minister of National Defence, be prejudicial to the interests of defence,
(b) the contract is to be executed by the Canadian Commercial Corporation or any company to which the Government Companies Operation Act applies,
(c) the contract is for the construction or repairing of a ship, or
(d) in the opinion of the Governor in Council, the contract should, in the public interest, be exempt from the provisions of that section. 1950, c. 33, s. 3.

4. The Minister, exclusively, may buy or otherwise acquire defence supplies and construct or carry out projects required by the Department of National Defence, except
(a) projects to be constructed or carried out by persons in the employ of Her Majesty in right of Canada, and
(b) such defence supplies or projects as the Minister may, with the concurrence of the Minister of National Defence, request the Department of National Defence to procure, construct or carry out, as the case may be. 1950, c. 33, s. 4.

5. (1) The Governor in Council may
(a) appoint persons to assist the Minister in the exercise of any of his powers or duties under this Act, and
(b) appoint advisers and establish advisory boards composed of such members as he may appoint, to perform such duties as he may designate,
and may fix the remuneration and expenses to be paid to persons appointed under this section.

(2) The Governor in Council may make regulations and orders for carrying out the purposes and provisions of this Act. 1950, c. 33, s. 5.

Requisitions. 6. In respect of all contracts by the Minister under this Act, the following provisions apply:

(a) requisitions for the purchase of defence supplies or for the construction or carrying out of projects or for the performance of services shall be made by the Minister of the department concerned and shall state the estimated expenditure involved;

(b) such requisition shall be signed by the Minister of the department concerned if the estimated expenditure exceeds fifty thousand dollars, but otherwise may be signed by his deputy or other officer authorized by such Minister;

(c) such requisition, if not made by the Minister, shall be transmitted to the Minister;

(d) except as authorized by paragraph (e), no contract may be entered into by the Minister without the approval of the Governor in Council; and

(e) a contract may be entered into by the Minister without the approval of the Governor in Council if

(i) in the opinion of the Minister, the contract must be entered into immediately in the interests of defence, or

(ii) the estimated expenditure does not exceed fifteen thousand dollars, or

(iii) competitive tenders have been obtained and the lowest tender, involving an estimated expenditure not exceeding fifty thousand dollars, is accepted,

but the Minister shall make a report to the Governor in Council in respect of any contract involving an estimated expenditure exceeding five thousand dollars and entered into without the approval of the Governor in Council. 1950, c. 33, s. 6.

7. Where the failure of any person to fulfil any obligation arising before or after the coming into force of this Act is due to his compliance with any order made under subsection (1) of section 3, such compliance shall be a good and complete defence to any action or proceeding in respect of such failure. 1950, c. 33, s. 7.

Offences. 8. Every person who contravenes or fails to observe any provision of this Act or of any regulation or order is guilty of an offence and is liable upon summary conviction or conviction upon indictment to a fine not exceeding five thousand dollars. 1950, c. 33, s. 8.

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9. This Act shall have no force or effect while the Effect Defence Production Act remains in force except in so far of Act. as it is necessary to give effect to anything done under this Act before the 1st day of April, 1951. 1951, c. 4, s. 40.

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CHAPTER 65.

An Act respecting the Demise of the Crown.

SHORT TITLE.

1. This Act may be cited as the Demise of the Crown Act. Short title. R.S., c. 46, s. 1.

2. (1) Upon the demise of the Crown, it is not necessary to renew any commission by virtue whereof any officer of Canada, any functionary in Canada, or any judge of a Dominion or provincial court in Canada held his office or profession during the previous reign, but a proclamation shall be issued by the Governor General, authorizing all persons in office as officers of Canada who held commissions under the late Sovereign, and all functionaries who exercised any profession by virtue of any such commission, and all judges of Dominion or provincial courts, to continue in the due exercise of their respective duties, functions and professions, and such proclamation shall suffice.

(2) The incumbents shall, as soon thereafter as possible, take the usual and customary oath of allegiance, before the proper officer or officers thereunto appointed. R.S., c. 46, s. 2.

3. (1) Upon a proclamation being issued, and an oath taken pursuant to section 2, each and every such officer, functionary and judge shall continue in the lawful exercise of the duties and functions of his office or profession, as fully as if appointed de novo by commission derived from the Sovereign for the time being.

(2) All acts and things bona fide done and performed by such incumbents in their respective offices, and in the due and faithful performance of their duties, functions and professions, between the time of such demise and the proclamation so to be issued, if the oath of allegiance is duly taken, shall be deemed to be legally done, and valid accordingly. R.S., c. 46, s. 3.

Demise of Crown.

4. Nothing in this Act prejudices or in any way affects the rights or prerogative of the Crown with respect to any office or appointment derived or held by authority from it, or prejudices or affects the rights or prerogatives thereof in any other respect whatsoever. R.S., c. 46, s. 4.

5. No writ, cause, action, suit, plea, judgment or process or any other proceeding whatsoever, whether civil or criminal, in or issuing out of any court, shall be determined, abated or discontinued by the demise of the Crown, but every such writ, cause, action, suit, plea, judgment, process or other proceeding shall remain in full force and virtue to be proceeded upon or with notwithstanding any demise of the Crown. R.S., c. 46, s. 5.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952
CHAPTER 66.

An Act respecting the Department of Agriculture.

SHORT TITLE.

1. This Act may be cited as the Department of Agriculture Act. R.S., c. 4, s. 1.

2. (1) There shall be a department of the Government of Canada called the Department of Agriculture over which the Minister of Agriculture, appointed by commission under the Great Seal of Canada, shall preside.

(2) The Minister has the management and direction of the Department and holds office during pleasure. R.S., c. 4, s. 2.

3. (1) The Governor in Council may appoint an officer called the Deputy Minister of Agriculture to hold office during pleasure.

(2) Such other officers, clerks and servants, as are required for the proper conduct of the business of the Department, shall be appointed or employed in the manner authorized by law. R.S., c. 4, s. 3.

4. The duties and powers of the Minister of Agriculture extend to the execution of laws enacted by the Parliament of Canada, and of orders of the Governor in Council relating to the subjects enumerated in section 5, as well as to the direction of all public bodies, officers and servants employed in the execution of such laws and orders. R.S., c. 4, s. 4.

5. (1) The following subjects are under the control and direction of the Minister of Agriculture, that is to say:

(a) agriculture;
(b) arts and manufactures;
(c) Experimental Farm Stations.

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Other duties.  (2) The Governor in Council may at any time assign any other duty or power to the Minister of Agriculture.  R.S., c. 4, s. 5.

Annual report.  6. The Minister of Agriculture shall make and submit to the Governor General an annual report of the proceedings of his Department, to be laid before both Houses of Parliament within twenty-one days from the commencement of the session.  R.S., c. 4, s. 6.

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CHAPTER 67.

An Act respecting the Department of Citizenship and Immigration.

SHORT TITLE.

1. This Act may be cited as the Department of Citizenship and Immigration Act. 1949 (2nd Sess.), c. 16, s. 1.

INTERPRETATION.

2. In this Act

(a) "Department" means the Department of Citizenship and Immigration; and

(b) "Minister" means the Minister of Citizenship and Immigration. 1949 (2nd Sess.), c. 16, s. 2.

3. (1) There shall be a department of the Government of Canada called the Department of Citizenship and Immigration over which the Minister of Citizenship and Immigration appointed by commission under the Great Seal of Canada shall preside.

(2) The Minister has the management and direction of the Department and holds office during pleasure. 1949 (2nd Sess.), c. 16, s. 3.

4. (1) The Governor in Council may appoint an officer called the Deputy Minister of Citizenship and Immigration to be the deputy head of the Department and to hold office during pleasure.

(2) Such other officers, clerks and employees as are necessary for the proper conduct of the business of the Department shall be appointed or employed in the manner authorized by law.

(3) Notwithstanding subsection (2), the Governor in Council may by order designate persons who, prior to the 18th day of January, 1950, were members of the staff of the Department of Mines and Resources or the Department of the Secretary of State, to be members of the staff of R.S., 1952.
of the Department, and, upon such designation, such members shall be deemed to have been transferred to the Department on that date but no person by reason only of such transfer is eligible to be certified as permanent by the Civil Service Commission. 1949 (2nd Sess.), c. 16, s. 4.

5. The duties, powers and functions of the Minister shall extend to and include all matters over which the Parliament of Canada has jurisdiction relating to naturalization and citizenship, Indian affairs, immigration and colonization and not by law assigned to any other Department of the Government of Canada. 1949 (2nd Sess.), c. 16, s. 5.

6. (1) Whenever the Department of Immigration and Colonization, the Deputy Minister of Immigration and Colonization, the Department of Indian Affairs, the Superintendent General of Indian Affairs or the Deputy Superintendent General of Indian Affairs is mentioned or referred to in any Act of the Parliament of Canada or any order, rule or regulation made thereunder, there shall in each and every such case be substituted the Department of Citizenship and Immigration, the Minister of Citizenship and Immigration and the Deputy Minister of Citizenship and Immigration, respectively.

(2) Whenever the Department of Mines and Resources, the Minister of Mines and Resources or the Deputy Minister of Mines and Resources is mentioned or referred to in the Immigration Act, the Immigration Aid Societies Act, the Indian Act or any order, rule or regulation made thereunder, there shall in each and every such case be substituted the Department of Citizenship and Immigration, the Minister of Citizenship and Immigration and the Deputy Minister of Citizenship and Immigration, respectively.

(3) Whenever the Department of the Secretary of State, the Secretary of State of Canada or the Under Secretary of State of Canada is mentioned or referred to in the Canadian Citizenship Act or any order, rule or regulation made thereunder, there shall in each and every such case be substituted the Department of Citizenship and Immigration, the Minister of Citizenship and Immigration and the Deputy Minister of Citizenship and Immigration, respectively.

(4) Whenever under any contract, lease or other document any power, authority or function in relation to Indian affairs, immigration or colonization is vested in or exercisable under

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able by the Minister of Mines and Resources or the Deputy Minister of Mines and Resources, the Superintendent General of Indian Affairs or the Deputy Superintendent General of Indian Affairs, the Minister of Immigration and Colonization or the Deputy Minister of Immigration and Colonization, the power, authority or function shall be vested in and shall or may be exercised by the Minister of Citizenship and Immigration and the Deputy Minister of Citizenship and Immigration, respectively, or by such other Minister or Deputy Minister as the Governor in Council may designate. 1949 (2nd Sess.), c. 16, s. 6.

7. The Minister shall submit to Parliament within thirty days of the commencement of the first session of Parliament in each year a report showing the operations of the Department during the year then last preceding. 1949 (2nd Sess.), c. 16, s. 8.
CHAPTER 68.
An Act respecting the Department of
External Affairs.

SHORT TITLE.

1. This Act may be cited as the Department of External Affairs Act. R.S., c. 65, s. 1.

2. There shall be a department of the Government of Canada called the Department of External Affairs over which a minister of the Crown to be known as the Secretary of State for External Affairs, and hereafter referred to as the Minister, shall preside. 1946, c. 6, s. 1.

3. (1) The Governor in Council may appoint an officer called the Under-Secretary of State for External Affairs to be the deputy head of the Department and to hold office during pleasure.

(2) Such other officers, clerks and servants as are requisite for the due administration of the business of the Department shall be appointed in the manner authorized by law. R.S., c. 65, s. 4.

4. The Minister, as head of the Department, has the powers and duties of conducting all official communications between the Government of Canada and the Government of any other country in connection with the external affairs of Canada, and is charged with such other duties as may be assigned to the Department by order of the Governor in Council in relation to such external affairs, or to the conduct and management of international or intercolonial negotiations so far as they may appertain to the Government of Canada. R.S., c. 65, s. 5.

5. The administration of all matters relating to the foreign consular service in Canada shall be transferred to the Department of External Affairs. R.S., c. 65, s. 6.

6. The Minister shall annually lay before Parliament, within ten days after the meeting thereof, a report of the proceedings, transactions and affairs of the Department during the year then next preceding. R.S., c. 65, s. 7.

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CHAPTER 69.

An Act respecting the Department of Fisheries.

SHORT TITLE.

1. This Act may be cited as the Department of Fisheries Short title. Act. 1930, c. 21, s. 1.

INTERPRETATION.

2. In this Act, Definitions.
   (a) "Department" means the Department of Fisheries; "Department."
   (b) "Minister" means the Minister of Fisheries. "Minister."

1930, c. 21, s. 2.

3. (1) There shall be a department of the Government of Canada called the Department of Fisheries over which the Minister of Fisheries appointed by commission under the Great Seal of Canada shall preside. Constitution of Department.

   (2) The Minister has the management and direction of the Department and holds office during pleasure. 1930, c. 21, s. 3.

4. (1) The Governor in Council may appoint an officer Deputy Minister. called the Deputy Minister of Fisheries to be the deputy head of the Department.

   (2) Such other officers, clerks and servants as are necessary for the proper conduct of the business of the Department shall be appointed or employed in the manner authorized by law. 1930, c. 21, s. 4.

5. (1) The duties, powers and functions of the Minister Duties and of the Minister. may extend and apply to such boards and other public 2389 bodies, subjects, services and properties of the Crown as may R.S., 1952.
may be designated or assigned to the Minister by the Governor in Council, over which the Minister shall have the control, regulation, management and supervision.

(2) The Minister has the administration of the Acts or parts thereof specified in the Schedule, and also of all orders or regulations passed or made under any of the said Acts or parts thereof; and wherever in any of the said Acts or parts thereof or in any regulations or orders made under the authority of the said Acts or parts thereof, the Department of Marine and Fisheries, the Minister of Marine and Fisheries, or the Deputy Minister of Marine and Fisheries, is mentioned or referred to, in each and every such case the Department of Fisheries shall be substituted for the Department of Marine and Fisheries, the Minister of Fisheries shall be substituted for the Minister of Marine and Fisheries, and the Deputy Minister of Fisheries shall be substituted for the Deputy Minister of Marine and Fisheries. 1930, c. 21, s. 5.

6. (1) The Minister shall invite tenders by public advertisement for the execution of all works, except in cases of pressing emergency in which delay would be injurious to the public interest, or where, from the nature of the work, it can be more expeditiously and economically executed by the officers and servants of the Department.

(2) The Minister shall also in like manner invite tenders for all contracts for supplies. 1930, c. 21, s. 6.

7. The Minister, whenever any public work is being carried out by contract under his direction, shall take all reasonable care that good and sufficient security is given to and in the name of Her Majesty for the due performance of the work, within the amount and time specified for its completion; and whenever it seems to the Minister inexpedient to let such work to the lowest tenderer, he shall so report, and he shall obtain the authority of the Governor in Council previous to passing by such lowest tenderer. 1930, c. 21, s. 7.

8. The Minister shall make and submit to the Governor General an annual report on all the works under his control, to be laid before both Houses of Parliament within fifteen days from the commencement of each session, showing the state of each work and the amount received and expended in respect thereof, with such other information as is requisite. 1930, c. 21, s. 8.
SCHEDULE.

Customs and Fisheries Protection Act (so far as it relates to fisheries).
Fish Inspection Act.
Fisheries Act.
Fisheries Research Board Act.
Meat and Canned Foods Act (so far as it relates to the canning of fish and shell-fish).
Northern Pacific Halibut Fishery (Convention) Act.
1930, c. 21, Sch.; 1937, c. 31, s. 13; 1937, c. 36, s. 15.
CHAPTER 70.

An Act respecting the Department of Insurance.

SHORT TITLE.

1. This Act may be cited as the Department of Insurance Act. 1932, c. 45, s. 1.

INTERPRETATION.

2. In this Act,

(a) "Department" means the Department of Insurance;  
(b) "Minister" means the Minister of Finance; and  
(c) "Superintendent" means the Superintendent of Insurance. 1932, c. 45, s. 2.

3. (1) There shall be a Department of the Government of Canada called the Department of Insurance over which the Minister shall preside.

(2) The Minister has the management and direction of the Department. 1932, c. 45, s. 3.

4. (1) The Governor in Council may appoint an officer called the Superintendent of Insurance to be the deputy head of the Department and to hold office during pleasure.

(2) Such officer shall be paid such salary as may be authorized by law. 1932, c. 45, s. 4.

5. (1) Such officers, clerks and servants as are necessary for the proper conduct of the business of the Department may be appointed in the manner authorized by law.

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Continuance in office of present officers.

(2) The several officers, clerks and servants now employed in the Department shall continue to hold their respective offices during pleasure. 1932, c. 45, s. 5.

Duties of Minister.

6. (1) The Minister has the administration of the Acts specified in the Schedule and also of all orders or regulations passed or made under any of the said Acts.

(2) The Superintendent shall act under the instructions of the Minister and shall examine into, and report to the Minister from time to time upon, all matters connected with the administration of each of the said Acts and of the orders or regulations passed or made thereunder. 1932, c. 45, s. 6.

Superintendent to act under Minister.

7. The Superintendent or any officer or clerk under him shall not, directly or indirectly, be interested as a shareholder in any insurance company, trust company or loan company doing business in Canada or in any province of Canada, or registered or licensed under any of the Acts respecting companies specified in the Schedule. 1932, c. 45, s. 7.

Superintendent or officers not to be interested in any company.

8. (1) The Superintendent shall annually, as soon as may be after the close of each fiscal year, by reference to the public accounts, and by such further inquiry or investigation as he may deem necessary, ascertain and certify the total amount of the expenditure incurred by the Government for or in connection with the administration of the Acts respecting insurance companies specified in the said Schedule, the Loan Companies Act, and the Trust Companies Act, respectively, during the last preceding fiscal year, and the amount of the expenditure so ascertained and certified by the Superintendent is final and conclusive for all purposes of this section.

(2) The Superintendent shall also before the 31st day of December in each fiscal year ascertain from the annual statements filed under the requirements of the said Acts and from such other information as may be necessary or available,

(a) the total amount of net premiums received in Canada during the last preceding calendar year by each company registered under the said Acts respecting insurance companies, or any of them, and by each company not so registered but transacting the business of life insurance thereunder and deduct therefrom the amount of the dividends paid or allowed by each such company to its policyholders in Canada during the said calendar year; and

(b)
(b) the total amount of income received during the last preceding calendar year by each loan company licensed under the Loan Companies Act; and

(c) the total amount of income received during the last preceding calendar year by each trust company licensed under the Trust Companies Act;

and the finding of the Superintendent as to the amount of the net receipts resulting from the said deduction and as to the amounts of income received as aforesaid, when certified by his hand, is final and conclusive.

(3) Thereupon the Superintendent shall ascertain the ratio or percentage that the total expenditure incurred in the administration of the said Acts respecting insurance companies, of the Loan Companies Act, and of the Trust Companies Act, respectively, so found and certified is of the total net receipts of the said insurance companies, the total income of the said loan companies and the total income of the said trust companies, respectively, and he shall cause an assessment to be prepared against each of the aforesaid companies as follows, that is to say:

(a) against each of the said insurance companies of an amount equivalent to such percentage of the said net receipts of each company as the total expenditure incurred in the administration of the said Acts respecting insurance companies is of the total net receipts of all such companies; and

(b) against each of the said loan companies of an amount equivalent to such percentage of the said income of each company as the total expenditure incurred in the administration of the Loan Companies Act is of the total income of all such companies; and

(c) against each of the said trust companies of an amount equivalent to such percentage of the said income of each company as the total expenditure incurred in the administration of the Trust Companies Act is of the total income of all such companies;

and such assessment, when certified by the Superintendent, is binding upon the said companies, and each of them, and is final and conclusive.

(4) The amount so assessed against each company constitutes a debt payable to Her Majesty, and is payable upon demand of the Superintendent, and may be recovered as a debt in any court of competent jurisdiction. 1932, c. 45, s. 8.

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9. The Minister shall lay before Parliament within thirty days after the commencement of each session the annual report of the Superintendent made to the Minister under the provisions of each of the Acts specified in the Schedule. 1932, c. 45, s. 9.

SCHEDULE.

Canadian and British Insurance Companies Act.
Civil Service Insurance Act.
Foreign Insurance Companies Act.
Loan Companies Act.
Trust Companies Act.

1932, c. 45, Sch.
CHAPTER 71.

An Act respecting the Department of Justice.

SHORT TITLE.

1. This Act may be cited as the *Department of Justice* Short title Act. R.S., c. 106, s. 1.

2. (1) There shall be a department of the Government of Canada called the Department of Justice over which the Minister of Justice of Canada appointed by commission under the Great Seal of Canada shall preside.

   (2) The Minister of Justice is *ex officio* Her Majesty's Attorney General of Canada, holds office during pleasure, and has the management and direction of the Department of Justice. R.S., c. 106, s. 2.

3. (1) The Governor in Council may also appoint an officer called the Deputy Minister of Justice to hold office during pleasure.

   (2) The Deputy Minister of Justice is *ex officio* the Attorney General.

   (3) Such other officers, clerks and servants as are necessary for the proper conduct of the business of the Department, shall be appointed in the manner authorized by law. R.S., c. 106, s. 3; 1949 (2nd Sess.), c. 4, s. 1.

4. The Minister of Justice shall

   (a) be the official legal adviser of the Governor General and the legal member of Her Majesty's Privy Council for Canada;

   (b) see that the administration of public affairs is in accordance with law;

   (c) R.S., 1952.
(c) have the superintendence of all matters connected with the administration of justice in Canada, not within the jurisdiction of the governments of the provinces;

(d) advise upon the legislative Acts and proceedings of each of the legislatures of the provinces of Canada, and generally advise the Crown upon all matters of law referred to him by the Crown;

(e) have the superintendence of the penitentiaries and the prison system of Canada;

(f) be charged generally with such other duties as are at any time assigned by the Governor in Council to the Minister of Justice. R.S., c. 106, s. 4.

5. The Attorney General of Canada shall

(a) be entrusted with the powers and charged with the duties that belong to the office of the Attorney General of England by law or usage, so far as those powers and duties are applicable to Canada, and also with the powers and duties that, by the laws of the several provinces, belonged to the office of attorney general of each province up to the time when the British North America Act 1867, came into effect, so far as those laws under the provisions of the said Act are to be administered and carried into effect by the Government of Canada;

(b) advise the heads of the several departments of the Government upon all matters of law connected with such departments;

(c) be charged with the settlement and approval of all instruments issued under the Great Seal of Canada;

(d) have the regulation and conduct of all litigation for or against the Crown or any public department, in respect of any subject within the authority or jurisdiction of Canada;

(e) be charged generally with such other duties as are at any time assigned by the Governor in Council to the Attorney General of Canada. R.S., c. 106, s. 5.
CHAPTER 72.

An Act respecting the Department of Labour.

SHORT TITLE.

1. This Act may be cited as the Department of Labour Short title. Act. R.S., c. 111, s. 1.

2. (1) There shall be a department of the Government Department of Canada called the Department of Labour over which the Minister of Labour, appointed by the commission under the Great Seal of Canada, shall preside.

(2) The Minister of Labour holds office during pleasure and has the management and direction of the Department. Minister. R.S., c. 111, s. 2.

3. (1) The Governor in Council may also appoint an Deputy Minister and officer called the Deputy Minister of Labour and an officer Associate Deputy Minister of Labour, each to hold office during pleasure.

(2) Such other officers, clerks and servants as are necessary for the proper conduct of the business of the Department shall be appointed in the manner authorized by law. Officers, clerks, etc. R.S., c. 111, s. 3; 1940-41, c. 21, s. 1.

STATISTICS.

4. With a view to the dissemination of accurate statistical and other information relating to the conditions of labour, the Minister shall collect, digest, and publish in suitable form statistical and other information relating to the conditions of labour, shall institute and conduct inquiries into important industrial questions upon which adequate information may not at present be available, and issue at least once in every month a publication to be known as the Labour Gazette, which shall contain information regarding conditions of the labour market and kindred subjects, and shall be distributed or procurable in accordance with terms and conditions in that behalf prescribed by the Minister. R.S., c. 111, s. 4.

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CHAPTER 73.

An Act respecting the Department of Mines and Technical Surveys.

SHORT TITLE.

1. This Act may be cited as the Department of Mines and Technical Surveys Act. 1949 (2nd Sess.), c. 17, s. 1.

INTERPRETATION.

2. In this Act

(a) "Department" means the Department of Mines and Technical Surveys;

(b) "Minister" means the Minister of Mines and Technical Surveys; and

(c) "technical surveys" means geographical, geological, geodetic, topographical and hydrographic surveys.

1949 (2nd Sess.), c. 17, s. 2.

3. (1) There shall be a department of the Government called the Department of Mines and Technical Surveys over which the Minister of Mines and Technical Surveys appointed by commission under the Great Seal of Canada shall preside.

(2) The Minister has the management and direction of the Department and holds office during pleasure.

1949 (2nd Sess.), c. 17, s. 3.

4. (1) The Governor in Council may appoint an officer called the Deputy Minister of Mines and Technical Surveys to be the deputy head of the Department and to hold office during pleasure.

(2) Such other officers, clerks and employees as are necessary for the proper conduct of the business of the Department shall be appointed or employed in the manner authorized by law.

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Transfer of members of staff.

(3) Notwithstanding subsection (2), the Governor in Council may, by order, designate persons who, prior to the 18th day of January, 1950, were members of the staff of the Department of Mines and Resources or the Department of Reconstruction and Supply, to be members of the staff of the Department, and, upon such designation, such members shall be deemed to have been transferred to the Department on that date, but no person by reason only of such transfer is eligible to be certified as permanent by the Civil Service Commission. 1949 (2nd Sess.), c. 17, s. 4.

Duties, powers and functions of Minister.

5. The duties, powers and functions of the Minister extend to and include all matters over which the Parliament of Canada has jurisdiction relating to mines, minerals, explosives and technical surveys. 1949 (2nd Sess.), c. 17, s. 5.

Further duties.

6. The Minister shall

(a) collect and publish full statistics of the mineral production and of the mining and metallurgical industries of Canada, and such data regarding the economic minerals of Canada as relate to the processes and activities connected with their utilization, and collect and preserve all available records of mines and mining works in Canada;

(b) make detailed investigations of mining camps and areas containing economic minerals or deposits of other economic substances, for the purpose of determining the mode of occurrence, and the extent and character of the ore-bodies and deposits of the economic minerals or other economic substances;

(c) make a full and scientific examination and survey of the geological structure and mineralogy of Canada;

(d) make such chemical, mechanical, metallurgical and other researches and investigations as are necessary or desirable to carry out the purposes and provisions of this Act and particularly to aid the mining and metallurgical industry of Canada;

(e) have the control, management and administration of any astronomical observatories maintained by the Government of Canada;

(f) collect and prepare for exhibition such specimens of the different ores and associated rocks and minerals of Canada and other materials as are necessary to afford a knowledge of the geology and mineralogy and the mining and metallurgical resources and industries of Canada; and

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(g) prepare and publish such maps, plans, sections, diagrams and drawings as are necessary to illustrate and elucidate any reports of investigations and surveys made pursuant to this Act. 1949 (2nd Sess.), c. 17, s. 6.

7. The Minister may, for the purpose of obtaining a Surveys.
basis for the representation of the mineral and mining resources and of the geographical and geological features of any part of Canada, cause such measurements, observations, investigations and physiographic, exploratory and reconnaissance surveys to be made as are necessary for or in connection with the preparation of maps, sketches, plans, sections or diagrams. 1949 (2nd Sess.), c. 17, s. 7.

8. The Minister may cause distribution to be made of Distribution
duplicate specimens to scientific, literary and educational institutions in Canada and other countries, and also authorize the distribution or sale of the publications, maps and other documents issued by the Department. 1949 (2nd Sess.), c. 17, s. 8.

9. (1) Wherever in any Act of the Parliament of Canada or in any order, rule or regulation thereunder the Department of Mines, the Minister of Mines or the Deputy Minister of Mines is mentioned or referred to, there shall in each and every such case be substituted the Department of Mines and Technical Surveys, the Minister of Mines and Technical Surveys and the Deputy Minister of Mines and Technical Surveys, respectively.

(2) Whenever in any contract, lease or other document any power, authority or function in relation to mines, minerals, explosives or technical surveys is vested in or exercisable by the Minister of Mines and Resources or the Deputy Minister of Mines and Resources, the Minister of Mines or the Deputy Minister of Mines, the Minister of Interior or the Deputy Minister of Interior, the power, authority or function shall be vested in and shall or may be exercised by the Minister of Mines and Technical Surveys and the Deputy Minister of Mines and Technical Surveys, respectively, or by such other Minister or Deputy Minister as the Governor in Council may designate. 1949 (2nd Sess.), c. 17, s. 9.
10. The Minister shall submit to Parliament within thirty days after the commencement of the first session of Parliament in each year a report showing the operations of the Department during the year then last preceding. 1949 (2nd Sess.), c. 17, s. 11.
CHAPTER 74.

An Act to establish a Department of National Health and Welfare.

SHORT TITLE.

1. This Act may be cited as the Department of National Health and Welfare Act. 1944-45, c. 22, s. 1.

INTERPRETATION.

2. In this Act, Definitions.
   (a) "Department" means the Department of National Health and Welfare;
   (b) "Deputy Minister" means the Deputy Minister, or Deputy Ministers, of National Health and Welfare;
   and
   (c) "Minister" means the Minister of National Health and Welfare. 1944-45, c. 22, s. 2.

3. (1) There shall be a department of the Government of Canada called the Department of National Health and Welfare over which the Minister of National Health and Welfare appointed by commission under the Great Seal of Canada shall preside.
   Establishment of Department.

   (2) The Minister has the management and direction of the Department and holds office during pleasure. 1944-45, c. 22, s. 3.
   Management and direction.

4. (1) The Governor in Council may appoint an officer, or two officers, called the Deputy Minister, or Deputy Ministers, of National Health and Welfare, to be the deputy head, or deputy heads, of the Department and to hold office during pleasure.
   Offices and other employees.

   (2) Such other officers, clerks and employees as are necessary for the proper conduct of the business of the Department shall be appointed or employed in the manner authorized by law.

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(3)

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(3) Notwithstanding subsection (2), the Governor in Council may designate persons who, prior to the 21st day of October, 1944, were members of the staff of the Department of Pensions and National Health to be members of the staff of the Department, and, upon such designation, such members shall be deemed to have been transferred to the Department on that date, but no person by reason of such designation is eligible to be certified as permanent by the Civil Service Commission. 1944-45, c. 22, s. 4.

5. The duties, powers and functions of the Minister extend to and include all matters relating to the promotion or preservation of the health, social security and social welfare of the people of Canada over which the Parliament of Canada has jurisdiction, and, without restricting the generality of the foregoing, particularly the following matters:

(a) the administration of such Acts of the Parliament of Canada and of orders or regulations of the Government of Canada as are not by law assigned to any other department of the Government of Canada or any minister thereof relating in any way to the health, social security and welfare of the people of Canada;

(b) investigation and research into public health and welfare;

(c) the inspection and medical care of immigrants and seamen, and the administration of marine hospitals, and such other hospitals of the Government of Canada as may be committed to its administration by order of the Governor in Council;

(d) the supervision, as regards the public health, of railways, boats, ships and all other methods of transportation;

(e) the promotion and conservation of the health of the civil servants and other Government employees;

(f) the enforcement of any rules or regulations made by the International Joint Commission, promulgated pursuant to the treaty between the United States of America and His Majesty relating to boundary waters and questions arising between the United States of America and Canada, so far as the same relate to public health;

(g) the administration of the Food and Drugs Act, the Opium and Narcotic Drug Act, the Quarantine Act, the Public Works Health Act, the Leprosy Act, the Proprietary or Patent Medicine Act and the National Physical Fitness Act and of all orders and regulations passed or made under any of the said Acts;
(h) subject to the provisions of the Statistics Act, the collection, publication and distribution of information relating to the public health, improved sanitation and social and industrial conditions affecting the health and lives of the people;

(i) co-operation with provincial authorities with a view to the co-ordination of efforts made or proposed for preserving and improving the public health and providing for the social security and welfare of the people of Canada. 1944-45, c. 22, s. 5.

6. The Governor in Council may establish such boards, committees and councils as he deems necessary, to assist and advise the Minister and to co-operate with provincial authorities for the purposes of this Act. 1944-45, c. 22, s. 6.

7. (1) There shall be a Dominion Council of Health consisting of the Deputy Minister, who shall be chairman, the chief executive officer of the Provincial Department or Board of Health of each province, and such other persons, not to exceed five in number, as may be appointed by the Governor in Council, who shall hold office during good behaviour for three years.

(2) Such Dominion Council shall meet at such times and places as the Minister may direct, and shall be charged with such duties and powers as the Governor in Council may prescribe. 1944-45, c. 22, s. 7.

8. Nothing in this Act or in any regulations made hereunder authorizes the Minister or any officer of the Department to exercise any jurisdiction or control over any provincial or municipal board of health or other health authority operating under the laws of any province. 1944-45, c. 22, s. 8.

9. The Governor in Council may make regulations to give effect to and carry out the objects of this Act and may impose penalties for violation of any such regulation by way of fine not exceeding two hundred dollars or imprisonment for a term not exceeding three months enforceable upon summary conviction. 1944-45, c. 22, s. 9.

10. The Minister shall submit annually a report to Parliament in such form as may be prescribed by the Governor in Council. 1944-45, c. 22, s. 11.

11. Wherever the Department of Pensions and National Health or the Department of Health, the Minister of Pensions and National Health or the Minister of Health, the Deputy Minister of Pensions and National Health or the Deputy Minister of Health is mentioned in any Act of the Parliament of Canada or in any order or regulation made thereunder, except the Acts, orders and regulations mentioned in section 8 of the Department of Veterans Affairs Act, there shall in each and every such case be substituted the Department of National Health and Welfare, the Minister of National Health and Welfare and the Deputy Minister, or Deputy Ministers, of National Health and Welfare respectively. 1945, c. 7, s. 1.
CHAPTER 75.

An Act respecting the Department of National Revenue.

SHORT TITLE.

1. This Act may be cited as the Department of National Revenue Act. R.S., c. 137, s. 1.

2. (1) There shall be a Department of the Government of Canada called the Department of National Revenue over which the Minister of National Revenue appointed by commission under the Great Seal of Canada shall preside.

(2) The Minister has the management and direction of the Department and holds office during pleasure. R.S., c. 137, s. 2.

3. (1) The Governor in Council may appoint two officers to be designated respectively as the Deputy Minister of National Revenue for Taxation and the Deputy Minister of National Revenue for Customs and Excise.

(2) The Deputy Minister of National Revenue for Taxation is the lawful deputy of the Minister, exercising power and authority as if he were deputy minister of a separate department of government charged with the control, regulation, management and supervision of internal taxes including income taxes and succession duties.

(3) The Deputy Minister of National Revenue for Customs and Excise is the lawful deputy of the Minister, exercising power and authority as if he were deputy minister of a separate department of government charged with the control, regulation, management and supervision of duties of customs and excise including taxes imposed by the Excise Tax Act.

(4) Wherever in any statute, regulation, authorization or order there appears the expression “Commissioner of Income Tax” or “Commissioner of Succession Duties” or “Commissioner of Customs” in statutes, R.S., 1952.
or "Commissioner of Customs" or "Commissioner of Excise", the said statute, regulation, authorization or order shall be read and construed as if the expression "Deputy Minister of National Revenue for Taxation" were substituted for the expression "Commissioner of Income Tax" or "Commissioner of Succession Duties" and the expression "Deputy Minister of National Revenue for Customs and Excise" were substituted for the expression "Commissioner of Customs" or "Commissioner of Excise", as the case may be.

Employment of temporary or acting officers.

(5) The Minister may, subject to the provisions of the Civil Service Act, from time to time authorize the employment of such temporary or acting officers of National Revenue as are required to carry on the work of the Department. 1943-44, c. 24, s. 1.

Powers and duties of Minister.

4. (1) The duties, powers and functions of the Minister extend and apply to the subjects and services enumerated in the Schedule, over which the Minister has the control, regulation, management and supervision, subject always to the provisions of the Acts relating to the said subjects and matters connected therewith.

(2) The Governor in Council may at any time assign any of the duties and powers hereby vested in the Minister to the head of any other Department, and from the time appointed for that purpose by order in council such duties and powers shall be vested in the head of such other Department. R.S., c. 137, s. 4.

Annual report.

5. The Minister shall each year make a report to the Governor General of the transactions and affairs of the Department during the year then last preceding which shall be laid before Parliament within fifteen days after the next meeting. R.S., c. 137, s. 5.

SCHEDULE.

1. The control and management of the collection of the duties of Customs and of matters incident thereto.

2. The collection of all duties of Excise.

3. The collection of stamp duties and the preparation and issue of stamps and stamped paper, except postage stamps, and the Excise Tax Act, except as therein otherwise provided.

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4. Internal taxes, unless otherwise provided, including income taxes.

5. Such other duties as may be assigned to the Minister by the Governor in Council. R.S., c. 137, Sch.; 1943-44, c. 24, s. 2.
CHAPTER 76.

An Act respecting the Department of Resources and Development.

SHORT TITLE.

1. This Act may be cited as the Department of Resources and Development Act. 1949 (2nd Sess.), c. 18, s. 1.

INTERPRETATION.

2. In this Act

(a) "Department" means the Department of Resources and Development; and

(b) "Minister" means the Minister of Resources and Development. 1949 (2nd Sess.), c. 18, s. 2.

3. (1) There shall be a department of the Government of Canada called the Department of Resources and Development over which the Minister of Resources and Development appointed by commission under the Great Seal of Canada shall preside.

(2) The Minister has the management and direction of the Department and holds office during pleasure. 1949 (2nd Sess.), c. 18, s. 3.

4. (1) The Governor in Council may appoint an officer called the Deputy Minister of Resources and Development to be the deputy head of the Department and to hold office during pleasure.

(2) Such other officers, clerks and employees as are necessary for the proper conduct of the business of the Department shall be appointed or employed in the manner authorized by law.

(3) Notwithstanding subsection (2), the Governor in Council may, by order, designate persons who, prior to the 18th day of January, 1950, were members of the staff of the Department.

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Duties, powers and functions.

5. The duties, powers and functions of the Minister extend to and include all matters over which the Parliament of Canada has jurisdiction relating to
   (a) the forest resources of Canada;
   (b) irrigation projects not by law assigned to any other Department of the Government of Canada and water-power developments;
   (c) the National Parks;
   (d) the archaeology, ethnology, and fauna and flora of Canada;
   (e) tourist information and services;
   (f) housing; and
   (g) the trans-Canada Highway.

   1949 (2nd Sess.), c. 18, s. 5.

 Territories and Crown lands.

6. The Minister has the control and management of
   (a) the affairs of the Northwest Territories, and of the Yukon Territory;
   (b) all lands belonging to Her Majesty in right of Canada except lands specially under the control and management of any other Minister, department or agency of the Government of Canada.

   1949 (2nd Sess.), c. 18, s. 6.

 Minister may formulate plans.

7. (1) The Minister may formulate plans for public works and improvements, housing, community development, research and the conservation and development of the resources of Canada and, with the authority of the Governor in Council and in co-operation with other departments and agencies of the Government of Canada, provide for carrying out such plans.

   (2) The Minister may co-operate with the provinces and with municipalities in carrying out any development programs.

   (3) In carrying out his duties and functions under this section the Minister may consult with and inaugurate conferences of representatives of producers, industry, science, labour and provincial and municipal authorities.

   1949 (2nd Sess.), c. 18, s. 7.

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8. The Minister has the control, management and administration of the Victoria Memorial Museum 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. 1949 (2nd Sess.), c. 18, s. 8.

9. (1) Without restricting the generality of sections 5, 6, 7 and 8, the Acts to be administered by the Minister include the Acts set out in the Schedule and wherever the Department of Interior, the Minister of Interior, the Deputy Minister of Interior, the Department of Mines and Resources, the Minister of Mines and Resources, the Deputy Minister of Mines and Resources, the Department of Reconstruction and Supply, the Minister of Reconstruction and Supply or the Deputy Minister of Reconstruction and Supply is mentioned or referred to in any of those Acts or in any order, rule or regulation thereunder, there shall in each and every such case be substituted the Department of Resources and Development, the Minister of Resources and Development and the Deputy Minister of Resources and Development, respectively.

(2) Whenever under any contract, lease or other document (a) any power, authority or function in relation to any matter, other than Indian affairs, immigration, colonization, mines, minerals, explosives or technical surveys as defined in the Department of Mines and Technical Surveys Act, is vested in or exercisable by the Minister of Mines and Resources or the Deputy Minister of Mines and Resources, the Minister of Interior or the Deputy Minister of Interior, the power, authority or function shall be vested in and shall or may be exercised by the Minister of Resources and Development and the Deputy Minister of Resources and Development, respectively, or by such other Minister or Deputy Minister as the Governor in Council may designate; and

(b) any power, authority or function is vested in or exercisable by any officer of the Department of Mines and Resources, other than the Deputy Minister of Mines and Resources, the power, authority or function shall be vested in and shall or may be exercised by the appropriate officer in the Department of Resources and Development, the Department of Mines and Technical Surveys or the Department of Citizenship and Immigration or by such other officer thereof as the Governor in Council may designate.

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(3) A reference in the *Surplus Crown Assets Act* to lands under the control, management or administration of the Minister of Mines and Resources includes lands under the control, management or administration of the Minister of Resources and Development. 1949 (2nd Sess.), c. 18, s. 9.

10. The Minister shall submit to Parliament within thirty days after the commencement of the first session of Parliament in each year, a report showing the operations of the Department during the year then last preceding. 1949 (2nd Sess.), c. 18, s. 12.

**SCHEDULE.**

Canada Forestry Act.  
Dominion Water Power Act.  
Eastern Rocky Mountain Forest Conservation Act, 1947, c. 59.  
Game Export Act.  
Land Titles Act.  
Migratory Birds Convention Act.  
National Housing Act.  
National Parks Act.  
Northwest Territories Act.  
Railway Belt Water Act, R.S.C., 1927, c. 211.  
Refunds (Natural Resources) Act, 1932, c. 35.  
Seed Grain Act, R.S.C., 1927, c. 87.  
Territorial Lands Act.  
Trans-Canada Highway Act.  
Yukon Act.  
Yukon Placer Mining Act.  
Yukon Quartz Mining Act.  

1949 (2nd Sess.), c. 18, Sch.
CHAPTER 77.

An Act respecting the Department of the Secretary of State.

SHORT TITLE.

1. This Act may be cited as the Department of State Short title. Act. R.S., c. 189, s. 1.

2. (1) There shall be a department of the Government Department of Canada called the Department of the Secretary of State of Canada over which the Secretary of State of Canada appointed by commission under the Great Seal of Canada shall preside.

(2) The Secretary of State has the management and direction of the Department, and holds office during pleasure. R.S., c. 189, s. 2.

3. (1) The Governor in Council may also appoint an Under Secretary to hold office during pleasure.

(2) Such other officers as are necessary for the proper conduct of the business of the Department shall be appointed in the manner provided by law, to hold office during pleasure. R.S., c. 189, s. 3.

4. The Secretary of State has charge of the State correspondence, shall keep all State records and papers not specially transferred to other departments, and shall perform such other duties as are, from time to time, assigned to him by the Governor in Council. R.S., c. 189, s. 4.

5. The Secretary of State is the Registrar General of Canada, and as such shall register all instruments of summons, proclamations, commissions, letters patent, letters patent of land, writs and other instruments and documents issued under the Great Seal, and all bonds, warrants.

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warrants of extradition, warrants for removal of prisoners, leases, releases, deeds of sale, surrenders, and all other instruments requiring registration. R.S., c. 189, s. 5.

6. (1) The Governor in Council may, by commission under the Great Seal, appoint an officer to be called the Deputy Registrar General of Canada, and to hold office during pleasure.

(2) The Deputy Registrar may sign and certify the registration of all instruments and documents required to be registered and all such copies of the same, or of any records in the custody of the Registrar General as are required to be certified or authenticated as being copies of any such instruments, documents or records. R.S., c. 189, s. 6.

7. The Governor in Council may, at any time, assign any of the duties and powers hereby assigned to and vested in the Secretary of State to the head of any other department, and from the period appointed for that purpose by any order in council such duties and powers shall be transferred to and vested in the head of such other department. R.S., c. 189, s. 7.

8. The Secretary of State shall annually lay before Parliament, within ten days after the meeting thereof, a report of the proceedings, transactions and affairs of the Department during the year then next preceding. R.S., c. 189, s. 8.
CHAPTER 78.

An Act respecting the Department of Trade and Commerce.

SHORT TITLE.

1. This Act may be cited as the Department of Trade and Commerce Act. R.S., c. 200, s. 1.

2. There shall be a department of the Government of Canada called the Department of Trade and Commerce over which the Minister of Trade and Commerce appointed by commission under the Great Seal of Canada shall preside. R.S., c. 200, s. 2.

3. The Minister of Trade and Commerce shall be a member of the Queen’s Privy Council for Canada, holds office during pleasure and has the management and direction of the Department of Trade and Commerce. R.S., c. 200, s. 3.

4. (1) The Governor in Council may appoint an officer called the Deputy Minister of Trade and Commerce to be the deputy head of the Department and to hold office during pleasure.

(2) Such other officers, clerks and employees, as are necessary for the proper conduct of the business of the Department may be appointed in the manner authorized by law, to hold office during pleasure. R.S., c. 200, s. 4.

5. The duties and powers of the Minister of Trade and Commerce extend to the execution of laws enacted by the Parliament of Canada, and of orders of the Governor in Council, relating to such matters connected with trade and commerce generally as are not by law assigned to any other minister. R.S., 1952.
any other department of the Government of Canada, as well as to the direction of all public bodies, officers and servants employed in the execution of such laws and orders. R.S., c. 200, s. 5.

6. The administration and execution of the Canada Grain Act shall be under the management and direction of the Minister of Trade and Commerce. R.S., c. 200, s. 6.

7. The Minister of Trade and Commerce shall make to the Governor General an annual report of the proceedings of the Department which shall be submitted to both Houses within the first twenty-one days of each session of Parliament. R.S., c. 200, s. 7.
CHAPTER 79.

An Act respecting the Department of Transport.

SHORT TITLE.

1. This Act may be cited as the Department of Transport Short title.

Act. R.S., c. 171, s. 1; 1936, c. 34, s. 2.

INTERPRETATION.

2. In this Act, (a) "Department" means the Department of Transport; (b) "Minister" means the Minister of Transport; (c) "railway" and "canal" mean and include respectively, every railway and the rolling stock thereon, and every canal and lock that belongs to Canada; and every railway and the rolling stock thereon, and every canal and lock acquired, constructed, extended, enlarged, repaired or improved at the expense of Canada, or for the acquisition, construction, repairing, extending, enlarging or improving of which any public money is voted and appropriated by Parliament, except works for which money has been appropriated as a subsidy only, and all works and property appertaining or incidental to such railway or canal, or that are placed under the control of the Minister by the Governor in Council. R.S., c. 171, s. 2; 1936, c. 34, s. 2.

DEPARTMENT OF TRANSPORT.

3. (1) There shall be a department of the Government of Canada called the Department of Transport over which the Minister of Transport appointed by commission under the Great Seal of Canada shall preside.

(2) The Minister has the management and direction of the Department, and holds office during pleasure. R.S., c. 171, s. 3; 1936, c. 34, s. 2.

79. Department of Transport.

4. 1) The Governor in Council may appoint an officer other than the Deputy Minister of Transport to be the chief officer of the Department and to hold office during pleasure.

2) A secretary of the Department, two or more chief engineers and such other officers as are necessary for the proper conduct of the business of the Department may be appointed, in the manner authorized by law, to hold office during pleasure.

3) In case of the absence of the Secretary, or of his inability to act, the Minister may, in writing, authorize some other officer of the Department to act for the time in his stead.

4) One of such chief engineers shall act as chief engineer of one branch of the Department, and another shall act as chief engineer of the other branch of the Department, and with respect to such works, or classes of works, as the Governor in Council, from time to time, directs. R.S., c. 171, s. 4; 1936, c. 34, s. 2.

5. The Secretary of the Department shall, unless otherwise directed in any case by the Minister,

(a) keep separate accounts of the moneys appropriated for and expended on each railway or canal under the management of the Minister;

(b) submit such accounts to be audited in such manner as is appointed by law, or by the Governor in Council;

(c) have charge of all plans, contracts, estimates, documents, titles, models and other like things relating to any such railway or canal;

(d) keep proper accounts with each contractor or other person employed by or under the Department;

(e) see that all contracts are properly drawn out and executed;

(f) prepare all certificates upon which any certificate for the payment of money is to issue;

(g) keep minutes of all proceedings of the Department;

(h) prepare reports and conduct, under the direction of the Minister, the correspondence of the Department;

(i) generally do and perform all such acts and things appertaining to the business of the Department as he is, from time to time, directed by the Minister to do and perform. R.S., c. 171, s. 5.

6. The chief engineers respectively shall

(a) prepare maps, plans and estimates for all railways and canals that are about to be constructed, altered or repaired by or under the management of the Minister;

(b)
(b) report, for the information of the Minister, on any question relating to any such railway or canal that is submitted to them;

(c) examine and revise the plans, estimates and recommendations of other engineers, architects and officers touching any such railway or canal;

(d) generally advise the Minister on all engineering or architectural questions affecting any such work. R.S., c. 171, s. 6.

POWERS OF THE MINISTER.

7. (1) The Minister has the management, charge and direction of all Government railways and canals, and of all works and property appertaining or incident to such railways and canals, also of the collection of tolls on the public canals and of matters incident thereto, and of the officers and persons employed in that service.

(2) The Minister has and may exercise all and every of the duties, powers and functions vested, immediately prior to the 2nd day of November, 1936, in the Minister of Marine and with respect to Civil Aviation in the Minister of National Defence, by any Act, order or regulation.

(3) The duties, powers and functions of the Minister extend and apply to such boards and other public bodies, subjects, services and properties of the Crown as may be designated or assigned to the Minister by the Governor in Council, over which the Minister shall have the control, regulation, management and supervision. R.S., c. 171, s. 7; 1936, c. 34, s. 6.

8. Whenever, by any Act or document, the Minister of Public Works is given any power or authority, or has a duty cast upon him in regard to railways or canals, or other public works of any of the classes that, by this or any other Act or by an order in council made under any Act, are placed under the management, charge and direction of the Minister of Transport, or in regard to any railway, canal or other work of any of the classes aforesaid, whether the same are or are not the property of Her Majesty, the power or authority so given, or the duty so cast upon the Minister of Public Works, shall be exercised or performed by the Minister of Transport. R.S., c. 171, s. 8; 1936, c. 34, s. 2.

Construction or repair of works.

9. The Minister shall direct the construction, maintenance and repair of all railways and canals, and of all other works appertaining or incident thereto, that are constructed or maintained at the expense of Canada and are placed under his management and control. R.S., c. 171, s. 9.

Parliamentary sanction for expenditure.

10. Nothing in this Act authorizes the Minister to cause expenditure not previously sanctioned by Parliament, except for such repairs and alterations as the necessities of the public service demand. R.S., c. 171, s. 10.

Evidence on oath may be required as to claims.

11. The Minister or the Deputy Minister, or any officer of the Department whose duty it is to investigate or pay or certify for payment any claim, may require any account sent in by any contractor, or any person in the employ of the Minister, or any claim for damages, to be attested on oath, which oath, as well as that taken by any witness, may be administered by the Minister, the Deputy Minister or such officer. R.S., c. 171, s. 11.

Papers and persons may be sent for.

12. (1) The Minister may send for and examine, on oath, all such persons as he deems necessary, touching any matter upon which his action is required, and may cause such persons to bring with them such papers, plans, books, documents and things as it is necessary to examine with reference to such matter, and may pay such persons a reasonable compensation for their time and disbursements.

(2) Such persons shall comply with the summons of the Minister after due notice; and every person so summoned who neglects or refuses to attend and be examined shall incur a penalty of twenty dollars in each case. R.S., c. 171, s. 12.

Penalty for neglecting to attend.

13. (1) The Minister, in all cases in which any public work under his control is being carried out by contract, shall take all reasonable care that good and sufficient security is given to and in the name of Her Majesty, for the due performance of the work, within the amount and time specified for its completion.

(2) In all cases in which it seems to the Minister not to be expedient to let such work to the lowest tenderer, he shall report the same and obtain the authority of the Governor in Council previously to passing by such lowest tender. R.S., c. 171, s. 13.

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14. No sum of money shall be paid to the contractor on any contract, nor shall any work be commenced, until the contract has been signed by all the parties therein named, nor until the requisite security has been given. R.S., c. 171, s. 14.

EXECUTION OF CONTRACTS.

15. No deed, contract, document or writing relating to any matter under the control or direction of the Minister is binding upon Her Majesty, unless it is signed by the Minister, or unless it is signed by the Deputy Minister, and countersigned by the Secretary of the Department, or unless it is signed by some person specially authorized by the Minister, in writing for that purpose; and such authority from the Minister, to any person professing to act for him, shall not be called in question except by the Minister, or by some person acting for him or for Her Majesty. R.S., c. 171, s. 15.

PROCEDURE.

16. All actions, suits and other proceedings at law or in equity, for the enforcement of any contract, agreement or obligation in respect of any railway or any canal under the control of the Minister, or in respect of the construction, maintenance, working or repair of the same, may be instituted in the name of the Attorney General of Canada. R.S., c. 171, s. 16.

EVIDENCE.

17. A copy of any map, plan or other document in the custody of the Secretary of the Department, certified by him to be a true copy, shall be held to be authentic, and shall be prima facie of the same legal effect as the original. R.S., c. 171, s. 17.

MONEYS PAYABLE BY HER MAJESTY NOT ATTACHABLE.

18. (1) Moneys in the hands of an officer, employee or servant of the Minister, as an officer or servant of Her Majesty, due or payable by Her Majesty to any person, or out of which any payment on behalf of Her Majesty is to be made, and given to or being in the possession of such officer, employee or servant for the purpose of making such payment, are not subject to any execution, attachment or garnishee process.

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(2) Where any such officer, employee or servant is served with any execution, attachment or garnishee process in regard to such moneys, the same may be set aside, with costs, by any court of competent jurisdiction. R.S., c. 171, s. 18.

STORES ACCOUNTS.

19. Advances for railway stores account may be made, from time to time, out of the Consolidated Revenue Fund of Canada, to the Minister, to enable him to obtain, produce, manufacture, use and dispose of all necessary materials, equipment and stores, required or used in connection with the construction, renewal, maintenance and operation of the Canadian Government Railways, but the making of such payments shall be subject to all the provisions and regulations in that behalf of the Financial Administration Act. R.S., c. 171, s. 19.

20. The stores account shall be debited with the cost of materials, equipment and stores purchased and of work performed and expenses incurred in connection therewith, together with the cost of establishing, maintaining and conducting the railway stores, and shall be credited with the values of materials, equipment and stores as issued and charged to proper appropriations, or otherwise disposed of. R.S., c. 171, s. 20.

21. The balance to the debit of the stores account of the Canadian Government Railways shall not at any time exceed six million dollars. R.S., c. 171, s. 21.

SUSPENSE ACCOUNTS.

22. (1) Upon the authority and approval of the Governor in Council, suspense accounts may be opened and established, from time to time, and thereafter carried or continued, to enable the Minister to make provision for the renewals of equipment and rails, and for loss and damage by fire to railway property, and for the purposes of traffic audit, of the Canadian Government Railways.

(2) Such accounts, and payments made thereunder, shall be subject to the audit of the Auditor General of Canada. R.S., c. 171, s. 22.

TOLLS ON CANALS.

23. (1) The Governor in Council may impose and authorize the collection of tolls and dues upon any canal, and may, from time to time, in like manner, alter and change such dues or tolls, and may declare the exemptions therefrom;
therefrom; and all such dues and tolls shall, if so demanded by the collector thereof be payable in advance and before the right to the use of the canal in respect of which they are incurred accrues.

(2) All tolls and dues imposed under this Act may be recovered, with costs, in any court of competent jurisdiction, by the collector or person appointed to receive the same, in his own name or in the name of Her Majesty, and by any form of proceeding by which debts to the Crown are recoverable.

(3) The goods on board of any steamboat, vessel, raft, crib or other craft, to whomsoever the same belong, are liable for any tolls, dues or penalties imposed and levied under this Act, and they or any of them may be seized, detained and sold in the same manner as the steamboat, vessel, raft, crib or other craft in which they are, and as if they belonged to the person violating any such regulation, saving the recourse of the real owner thereof against such person who is deemed the owner for the purposes of this Act.

(4) The same tolls shall be payable on steamboats or vessels of any kind, and passengers, taken down the River St. Lawrence past any of the canals between Montreal and Kingston, as would be payable on such steamboats, vessels or passengers, if the same had been taken through the canal or canals past which they are so taken down; and such tolls shall be levied in like manner, and under the like penalties and forfeitures for the non-payment thereof.

R.S., c. 171, s. 23.

24. All tolls, dues or other revenues imposed and collected under this Act, shall be paid by the persons receiving the same to the Minister of Finance in such manner and at such intervals as he appoints, but such intervals shall in no case exceed one month. R.S., c. 171, s. 24.

REGULATIONS FOR USE OF CANALS.

25. The Governor in Council may from time to time make such regulations as he deems necessary for the management, maintenance, proper use and protection of all or any of the canals or other works under the management or control of the Minister, and for the ascertaining and collection of the tolls, dues and revenues thereon. 1936, c. 34, s. 7.

26. (1) The Governor in Council may, by such regulations,

(a) impose such penalties, not exceeding in any one case four hundred dollars, for any violation of any such regulation,

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regulation, as he deems necessary for ensuring the observance of the same and the payment of the tolls and dues imposed as aforesaid;

(b) provide for the non-passing or detention and seizure, at the risk of the owner, of any steamboat, vessel, raft, crib or other craft, timber or goods, on which tolls or dues have accrued and have not been paid, or in respect of which any such regulations have been violated, or any injury done to such canals and not paid for, or for or on account of which any penalty has been incurred and remains unpaid, and for the sale thereof, if such tolls, dues, damages or penalty are not paid by the time fixed for the purpose, and for the payment of such tolls, dues, damages or penalty out of the proceeds of such sale; but no such regulation shall impair the right of the Crown to recover such tolls, dues, penalty or damages in the ordinary course of law.

(2) The surplus proceeds of any such sale, if any, shall be returned to the owner or his agent. R.S., c. 171, s. 26.

PENALTIES.

Disobeying regulations. 27. Every one who is an officer or servant of, or a person employed by the Minister on any canal, and who willfully or negligently violates any order or regulation of the Department, or any order in council, respecting the canal on which he is employed, and of which a copy has been delivered to him, or has been posted up or open to his inspection in some place where his work or duties, or any of them, are to be performed, if such violation causes injury to any property or to any person, or exposes any property or any person to the risk of injury, or renders such risk greater than it would have been but for such violation, although no actual injury occurs, is guilty of an indictable offence, and is, according as the court before which the conviction is had considers the offence proved to be more or less grave, or the injury or risk of injury to person or property to be more or less great, liable to a penalty not exceeding four hundred dollars, or to imprisonment for a term not exceeding five years, or to both penalty and imprisonment, in the discretion of the court. R.S., c. 171, s. 27.

Not causing injury. 28. Where such violation does not cause injury to any property or person, or expose any property or person to the risk of injury, or make such risk greater than it would have been

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been but for such violation, the officer, servant or other person guilty thereof shall incur a penalty, not exceeding the amount of thirty days' pay and not less than fifteen days' pay of the offender from the Department, in the discretion of the justice of the peace before whom the conviction is had; and such penalty is recoverable, with costs, before any one justice of the peace having jurisdiction where the offence has been committed or where the offender is found. R.S., c. 171, s. 28.

29. A moiety of every pecuniary penalty recovered under either section 27 or 28 shall belong to Her Majesty for the public uses of Canada, and the other moiety shall belong to the informer, unless he is an officer or servant of, or person in the employ of the Minister, in which case the whole penalty shall belong to Her Majesty, for the uses aforesaid. R.S., c. 171, s. 29.

RECOVERY OF PENALTIES.

30. All pecuniary penalties imposed by this Act, or by any regulation made under the authority thereof, are recoverable, with costs, before any justice of the peace for the district, county, or place in which the offence was committed, under the provisions of the Criminal Code relating to summary convictions, and if sufficient distress cannot be found, and such penalty is not forthwith paid, such justice may, by warrant under his hand and seal, cause the person offending to be imprisoned for such term as such justice directs, not exceeding thirty days, unless such penalty and costs are sooner paid. R.S., c. 171, s. 30.

31. Such penalties shall, except as hereinbefore provided, belong to Her Majesty, for the public uses of Canada. R.S., c. 171, s. 30.

GENERAL.

32. All contracts, bonds, agreements or leases for or respecting any railway or canal now the property of Canada, or for any tolls for the same, entered into by the Commissioner of Public Works of the late Province of Canada, or by the Board of Works of the Province of Nova Scotia or of the Province of New Brunswick, or by any commissioners or other persons duly authorized to enter into the same in any province of Canada, shall enure to the use of Her Majesty, and may be enforced as if they had been entered into with Her Majesty under the authority of this Act. R.S., c. 171, s. 31.

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33. The Governor in Council may, from time to time, require any person, or any provincial authority, having the possession or custody of any maps, plans, specifications, estimates, reports or other papers, books, drawings, instruments, models, contracts, documents or records, which are not private property and which relate to any railway, building or property connected therewith, or to any canal under the control of the Minister, to deliver the same without delay to the Secretary of the Department. R.S., c. 171, s. 32.

34. The Minister shall make and submit to the Governor General an annual report on all the railways and canals under his control, which shall be laid before both Houses of Parliament within twenty-one days after the commencement of the session, showing the state of each work and the amounts received and expended in respect thereof, with such further information as is requisite. R.S., c. 171, s. 34.

35. (1) Wherever in any Act of the Parliament of Canada, heretofore or hereafter enacted, or in any order or regulation made under the authority thereof the Department of Railways and Canals, the Minister of Railways and Canals, the Deputy Minister of Railways and Canals, the Department of Marine, the Minister of Marine, or the Deputy Minister of Marine is mentioned or referred to, there shall in each and every such case be substituted the Department of Transport, the Minister of Transport and the Deputy Minister of Transport, respectively.

(2) Wherever in any Act of the Parliament of Canada or in any order or regulation made under the authority thereof the Department of Marine and Fisheries, the Minister of Marine and Fisheries, or the Deputy Minister of Marine and Fisheries is mentioned or referred to, and the Department of Fisheries, the Minister of Fisheries, or the Deputy Minister of Fisheries is not by or under the authority of any Act substituted therefor, there shall in each and every such case be substituted the Department of Transport, the Minister of Transport and the Deputy Minister of Transport, respectively. 1936, c. 34, ss. 3, 4.

36. The control and supervision of the Civil Aviation Branch of the Department of National Defence is hereby transferred from the Minister of National Defence to the Minister of Transport, and the said Branch is hereby transferred from the Department of National Defence to the Department of Transport. 1936, c. 34, s. 5.
37. Wherever in any Act of the Parliament of Canada or in any order or regulation made under the authority thereof, or wherever under any contract, lease or other writing it is provided that any duty, power or function shall be vested in, or performed or exercised by any officer of the Department of Railways and Canals, the Department of Marine or the Civil Aviation Branch of the Department of National Defence such duty, power or function shall be vested in and performed and exercised by the appropriate officer of the Department of Transport or by such officer thereof as may be named by the Minister of Transport. 1936, c. 34, s. 9.
CHAPTER 80.

An Act to establish a Department of Veterans Affairs.

SHORT TITLE.

1. This Act may be cited as the Department of Veterans Affairs Act. 1944-45, c. 19, s. 1.

INTERPRETATION.

2. In this Act,
(a) “Department” means the Department of Veterans Affairs;
(b) “Minister” means the Minister of Veterans Affairs;
(c) “Deputy Minister” means the Deputy Minister of Veterans Affairs. 1944-45, c. 19, s. 2.

3. (1) There shall be a department of the Government of Canada called the Department of Veterans Affairs over which the Minister of Veterans Affairs appointed by commission under the Great Seal of Canada shall preside.

3. (2) The Minister has the management and direction of the Department and holds office during pleasure. 1944-45, c. 19, s. 3.

4. (1) The Governor in Council may appoint an officer called the Deputy Minister of Veterans Affairs to be the deputy head of the Department and to hold office during pleasure.

4. (2) Such other officers, clerks and employees as are necessary for the proper conduct of the business of the Department shall be appointed or employed in the manner authorized by law.

4. (3) Notwithstanding anything in subsection (2), the Governor in Council may by order designate persons who, prior to the 21st day of October, 1944, were members of the staff. 1944-45, c. 19, s. 3.
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staff of the Department of Pensions and National Health, to be members of the staff of the Department, and, upon such designation, such members shall be deemed to have been transferred to the Department on that date, but no person by reason of such designation is eligible to be certified as permanent by the Civil Service Commission. 1944-45, c. 19, s. 4.

5. The duties, powers and functions of the Minister extend and apply to the administration of statutes enacted by the Parliament of Canada, and of orders of the Governor in Council, as are not by law assigned to any other department of the Government of Canada or any Minister thereof, relating to the care, treatment, training, or re-establishment in civil life, of any person who served in the naval, army or air forces of Her Majesty, any person who has otherwise engaged in pursuits relating to war, and of any other person designated by the Governor in Council, and to the care of the dependants of any such person, and extend and apply as well to all such other matters and such boards and other public bodies, subjects, services and properties of the Crown as may be designated, or assigned to the Minister by the Governor in Council. 1951 (2nd Sess.), c. 7, s. 17.

6. (1) Subject to the approval of the Governor in Council, the Minister may make such regulations, from time to time, as he may deem necessary and advisable,

(a) for the control and management of any hospital, workshop, home, school or other institution, owned, acquired or used by Her Majesty for the care, treatment or training of persons who served with the naval, army or air forces of Her Majesty or any of Her Majesty's allies and of the persons undergoing care, treatment or training therein, or who receive any benefit administered by the Minister;

(b) respecting the care, treatment or training to be furnished in any hospital, workshop, home, school or elsewhere, and providing for the care, treatment or training therein of persons entitled thereto under any statute or order of the Governor in Council administered by the Minister;

(c) for the marking or stamping of artificial limbs or appliances issued from the Department, and to prevent the removal or defacement of such stamps or marks or the use of any counterfeit thereof, and to prevent the purchase, sale, receiving or other disposal of

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of such artificial limbs or appliances without the authority of the Minister; to forbid any false statement, suggestion or representation with respect to any artificial limbs, appliances or other goods manufactured in or for or issued from the Department;

(d) for the receipt and retention of any properties or moneys held or payable by the Crown or any other authority, person or persons on behalf of any persons or their dependants whenever such persons are being or have been cared for under the provisions of this Act, either by medical treatment, training or otherwise, and for giving therefor a valid receipt, and in the case of insane persons who are being or have been so cared for under this Act, the assumption or authorization of guardianship in whole or in part in respect of such properties or moneys, and for the disposal of such properties or moneys to such persons or their dependants, or as may be deemed expedient or the disposal thereof to the estates of such persons if deceased;

(e) for prescribing the payments, grants or allowances, if any, to be made to persons or their dependants whenever such persons are being cared for under the provisions of this Act, either by medical treatment, training or otherwise;

(f) with respect to reciprocal or other arrangements with the government of any country for the treatment, care and training and the issue of payments, grants or allowances to persons who have served in the naval, army or air forces of any such government when cared for under the provisions of this Act, either by medical treatment, training or otherwise, or to their dependants; and the assumption or authorization of guardianship in respect of property or moneys of such persons or of any persons who may be the beneficiaries of any of the said governments and the dependants of such persons, and for the disposal of such properties or moneys to such persons or their dependants or the disposal thereof to the estates of such persons if deceased;

(g) for the sheltered employment of former members of the naval, army or air forces of Her Majesty or any of Her Majesty's allies, including after-care of the tuberculous, for the granting of free transportation in Canada to any former member of such forces who has been pensioned for total blindness or for a disability that necessitates an escort when travelling; for providing

Respecting guardianship of insane.

Prescribing payments, grants or allowances.

Respecting reciprocal arrangements with governments.

Respecting sheltered employment, transportation, burial expenses, treatment of chronic cases; compensation in industrial accidents.

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viding burial expenses for former members of such forces who die in destitute circumstances; for the treatment of former members of such forces classified as wholly incurable or chronically recurrent cases needing institutional care; for the provision of measures of unemployment relief to former members of such forces and their dependants; and for the payment of compensation in respect of industrial accidents; the whole subject to such appropriations as Parliament may provide;

(h) for the administration and disposal of canteen funds;

(i) for imposing penalties for violation of any such regulation by way of fine not exceeding two hundred dollars or imprisonment for a term not exceeding three months enforceable upon summary conviction;

(j) for the purpose of carrying out the provisions of this Act with respect to any matter placed under the control and management of the Minister.

(2) The Governor in Council may make regulations respecting the collection, administration and distribution of the service estates of former members of the naval, army or air forces of Canada who die while receiving hospital treatment or institutional care under the control or direction of the Department on account of any disability suffered or incurred during their service as such members.

(3) For the purposes of subsection (2), the expression "service estate" means that part of the personal estate of the deceased former member of the naval, army or air forces of Canada mentioned in that subsection that consists of balance of pay and allowances, and all other emoluments emanating from the Crown, that at the date of death are due or otherwise payable, and all personal belongings found on the deceased or in the care or custody of the Department, including cash on hand and personal articles and effects.

1944-45, c. 19, s. 6; 1951 (2nd Sess.), c. 7, s. 17.

7. The Minister may appoint a person or persons to hear and receive evidence with respect to any matter pertaining to the Department or the procedure of the Department under this Act, and such person or persons have authority to administer oaths and to hear and receive evidence under oath and to take affidavits in any part of Canada. 1944-45, c. 19, s. 7.

8. (1) Wherever the Department of Pensions and National Health, the Minister of Pensions and National Health R.S., 1952.
Health or the Deputy Minister of Pensions and National Health is mentioned or referred to in the Pension Act, the War Veterans' Allowance Act, or the Veterans' Assistance Commission Act, or in any order or regulation made under any of the said Acts, and wherever the Department of Mines and Resources, the Minister of Mines and Resources or the Deputy Minister of Mines and Resources is mentioned or referred to in the Veterans Land Act, or in any order or regulation made thereunder, there shall in each and every such case be substituted the Department of Veterans Affairs, the Minister of Veterans Affairs and the Deputy Minister of Veterans Affairs respectively.

(2) Wherever in any Act of the Parliament of Canada, or in any regulation or order made thereunder, the Department of Soldiers' Civil Re-establishment, the Minister of Soldiers' Civil Re-establishment or the Deputy Minister of Soldiers' Civil Re-establishment is mentioned or referred to, there shall in each and every such case be substituted the Department of Veterans Affairs, the Minister of Veterans Affairs and the Deputy Minister of Veterans Affairs respectively. 1944-45, c. 19, s. 8.

9. The Minister shall annually lay before Parliament, within fifteen days after the meeting thereof, a report and statement of the transactions and affairs of the Department during the year then next preceding. 1944-45, c. 19, s. 10.

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CHAPTER 81.

An Act to Prevent the Introduction or Spreading of Insects, Pests and Diseases Destructive to Vegetation.

SHORT TITLE.

1. This Act may be cited as the Destructive Insect and Pest Act. R.S., c. 47, s. 1.

INTERPRETATION.

2. In this Act, "Minister" means the Minister of Agriculture. R.S., c. 47, s. 2.

3. The Governor in Council may make such regulations as are deemed expedient to prevent the introduction or admission into Canada, or the spreading therein, or the shipment beyond her borders, of any insect, pest, or disease destructive to vegetation. 1932, c. 19, s. 1.

4. The regulations may provide
(a) for the prohibition generally, or from any particular country or place, of the introduction or admission into Canada, or the shipment beyond her borders, of any vegetable or other matter likely to introduce any insect, pest, or disease destructive to vegetation;
(b) the terms or conditions upon, and the places at which any such vegetable or other matter may be introduced or admitted into Canada;
(c) for the treatment and manner of treatment to be given to vegetation, vegetable matter or premises in order to prevent the spreading of any such insect, pest or disease, and may prescribe whether the treatment shall be given by the owner or by a person appointed for that purpose;
(d) for the destruction of any crop, tree, bush or other vegetation or vegetable matter or containers thereof infested or suspected to be infested with any such insect, pest or disease;

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(e) for the granting of compensation for any such crop, tree, bush or other vegetation or containers thereof so destroyed, but such compensation shall not exceed two-thirds of the value of the matter destroyed and may be granted only by the Governor in Council upon the recommendation of the Minister;

(f) for the prohibition of the sale of any vegetable matter infected with any such insect, pest or disease;

(g) that the occupier of the premises on which any such insect, pest or disease is discovered shall forthwith notify the Minister and shall also send specimens of such insect, pest or disease;

(h) for the confiscation of any vegetable matter and the container thereof, if any, in respect of which a breach of this Act, or any regulation made thereunder, is committed;

(i) for the inspection of, or the granting of health certificates, or both, for any vegetable or other matter, before export to any foreign country, or for domestic purposes; and

(j) generally for any other purpose that may be deemed expedient for carrying out this Act, whether such other regulations are of the kind enumerated in this section or not. R.S., c. 47, s. 4; 1932, c. 19, ss. 2, 3.

5. Inspectors and other officers for carrying out the provisions of this Act and the regulations may be appointed in the manner authorized by law. R.S., c. 47, s. 5.

6. Any inspector or other officer so appointed may enter any place or premises in which he has reason to believe there exists any insect, pest or disease, and may take specimens thereof and also of any vegetable matter infested or suspected of being infested therewith. R.S., c. 47, s. 6.

7. The Minister, upon the report of an inspector setting forth a reasonable belief of the existence of any such insect, pest or disease in any area defined in the report, may prohibit the removal from that area or the movement therein of any vegetation, vegetable or other matter that, in his opinion, is likely to result in the spread of such insect, pest or disease. R.S., c. 47, s. 7.

8. Any vegetable or other matter imported or brought into Canada contrary to this Act or to any regulation shall be forfeited to the Crown. R.S., c. 47, s. 8.

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9. Every person who contravenes any provision of this Act or any regulation is liable, upon summary conviction, to a fine not exceeding one hundred dollars, or to imprisonment for a term not exceeding six months, or to both fine and imprisonment. R.S., c. 47, s. 9.

10. Notwithstanding the generality of the terms of this Act, it shall be construed as extending only to such matters as are dealt with from time to time by the Governor in Council in the regulations, and to such extent only as those matters are so dealt with, and nothing in this Act shall be construed to prevent the legislature of any province from making laws in relation to any matter or any aspect of a matter not so dealt with by the Governor in Council, or to render repugnant to this Act or the regulations any law made by the legislature of any province in relation to any matter or any aspect of a matter not so dealt with by the Governor in Council; but the power of the Governor in Council shall nevertheless be construed as ample to extend from time to time the application of this Act and the regulations to any matter and to every aspect of any matter within the scope of this Act, notwithstanding the existence of any provincial law relating thereto. 1934, s. 13, s. 1.

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CHAPTER 82.

An Act to provide Superannuation Benefits for Senior Appointees of the Department of External Affairs serving outside Canada.

SHORT TITLE.

1. This Act may be cited as the Diplomatic Service (Special) Superannuation Act. 1947, c. 56, s. 1.

INTERPRETATION.

2. In this Act the expression "Public Official" means an Ambassador, Minister, High Commissioner or Consul General of Canada to another country and such other person of comparable status serving in another country in the public service of Canada as the Governor in Council may designate, and the expression "Public Office" has a corresponding meaning, and a person shall be deemed to be serving in a Public Office during such time as he is entitled to receive the salary annexed to such Public Office.

3. (1) The Governor in Council, upon the retirement or resignation of a Public Official who has served as such for not less than five years and

(a) has attained the age of sixty-five years, or

(b) is afflicted with a permanent infirmity disabling him from the due execution of his office,

and who immediately prior to his appointment to a Public Office was not a contributor under the Civil Service Superannuation Act, may grant to him a pension for his life in accordance with subsection (2).

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(2) The pension to be granted to a Public Official shall
(a) where he served in a Public Office for not less than
five years but less than ten years, be fifteen-fiftieths
of his average salary;
(b) where he served in a Public Office for not less than
ten years but less than twenty years, be the aggrega-
tion of
(i) twenty-five fiftieths of his average salary, and
(ii) one-fiftieth of his average salary multiplied by
the number of years of his service in the Public
Office in excess of ten; or
(c) where he served in a Public Office for not less than
twenty years, be thirty-five fiftieths of his average
salary.

(3) In this section the expression “average salary”
means the average of the salary received by the Public
Official during the last ten years of his service in a Public
Office or, where he served less than ten years in a Public
Office, the average of the salary received by him during
his entire service in a Public Office.

(4) Notwithstanding subsection (1), the pension
authorized to be granted under this section to a Public
Official shall not exceed an amount that, when added to
any superannuation or retirement pension or annuity
received by him in respect of any prior service under some
other Act of the Parliament of Canada, equals the pension
that might have been granted to him if the prior service
and the annual remuneration upon which such other pen-
sion or annuity is calculated were, respectively, additional
years of service in a Public Office and salary as a Public
Official.

(5) The Governor in Council, upon the retirement or
resignation for any reason other than misconduct of a
Public Official who immediately prior to his appointment
to a Public Office was not a contributor under the Civil
Service Superannuation Act and upon whose retirement or
resignation the grant of a pension is not authorized by
subsection (1), may grant to him a withdrawal allowance
payable in one sum equal to the total amount of his contribu-
tions made under this Act without interest. 1947, c. 56,
s. 3; 1948, c. 44, s. 1.

4. Every Public Official who is not a contributor under
the Civil Service Superannuation Act shall, by reservation
from his salary, contribute six per cent of his salary
to the Consolidated Revenue Fund, but no such contribu-
tion shall be made in respect of a period of service in excess
of thirty-five years. 1947, c. 56, s. 4.

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5. (1) A person who immediately prior to his appointment to a Public Office was a contributor under the Civil Service Superannuation Act, shall continue while a Public Official to be a contributor under the Civil Service Superannuation Act; and, for the purposes of the Civil Service Superannuation Act, his service as a Public Official shall be counted as service in the civil service and he, his widow, children or other dependants, if any, or his legal representatives, may be granted the respective allowances or gratuities provided by the Civil Service Superannuation Act.

(2) Where a person who was a civil servant immediately before his appointment to a Public Office is retired from such Public Office, he may, in accordance with regulations made under the Civil Service Act, be assigned to a position in the civil service as nearly as may be of the same class from which he was so retired or for which he is qualified, or in the alternative, be granted the same allowance or gratuity under the Civil Service Superannuation Act as he might have been granted if he were retired in like circumstances from a position in the civil service.

(3) A Public Official who immediately prior to his appointment to a Public Office, held a position in the civil service or was an "employee" within the meaning of the Civil Service Act, shall retain and be eligible to receive all the benefits, except salary as a civil servant, that he would have been eligible to receive had he remained under that Act. 1947, c. 56, s. 5.

6. (1) A person who immediately prior to his appointment to a Public Office was employed in the public service of Canada and was in receipt of a salary therefor but was not a contributor under the Civil Service Superannuation Act or who immediately prior to his appointment to a Public Office was a judge of a superior, district or county court in Canada, may for the purposes of this Act, count the whole or any part of his service in such public service or as such judge (in this section called "prior service") as service in a Public Office, if within one year after his appointment to the Public Office or within one year after the commencement of this Act he elects to contribute under this Act in respect of his prior service.

(2) A person may count his service in a Public Office prior to the 17th day of July, 1947, (in this section called "prior service") as service in a Public Office for the purposes of this Act if, within one year after that date, he elected to contribute under this Act in respect of such prior service.

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(3) The contribution required under this section in respect of the whole of the prior service of a Public Official shall be an amount equal to that which he would have contributed had he during the said prior service made contributions under this Act upon his actual salary from Her Majesty during that period together with simple interest at the rate of four per cent per annum up to the time of his election, and the contribution required in respect of any part of the said prior service shall be that proportion of the said amount which the said part is of the whole of the said service.

(4) A contribution made under this section may be made in one sum or by instalments of equivalent value payable by reservation from salary or otherwise for life or for a period of years or for life, whichever is the shorter, the said instalments to be computed on such basis as to mortality and rate of interest as the Governor in Council may by regulation prescribe.

(5) Where a Public Official who is contributing by instalments in respect of prior service under this section resigns or is retired before payment of the said instalments in full he shall be deemed to have contributed in respect of the said service for which he elected to contribute and the remaining instalments shall be reserved out of any pension payable under this Act.

(6) Notwithstanding anything in this section, no person is for the purposes of this Act entitled to count as service in a Public Office any prior service in respect of which he is receiving a pension or annuity under any other Act of the Parliament of Canada. 1947, c. 56, s. 6; 1948, c. 44, s. 2.

7. In the case of a Public Official who was employed in the public service of Canada immediately prior to his appointment to a Public Office, the Governor in Council may from time to time declare that for all purposes of this Act and of the Civil Service Superannuation Act the salary of such Public Official shall be such amount as the Governor in Council considers he would have received if he had remained in the position in the public service of Canada that he held at the time of his appointment to a Public Office, but where such Public Official is in receipt of a salary and a living allowance the amount so declared shall at no time exceed the aggregate of such salary and living allowance. 1947, c. 56, s. 7.

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8. (1) Where a Public Official who is not a contributor under the *Civil Service Superannuation Act* elects in writing within six months after the 17th day of July, 1947, or after his appointment to a Public Office, to accept a pension authorized by this section the Governor in Council may, in lieu of the pension authorized by any other section of this Act, grant to him a pension equal to two-thirds of the pension that the Governor in Council might but for his election have granted to him pursuant to the provisions of this Act other than this section.

(2) The Governor in Council may grant to the wife of a Public Official to whom a pension is granted under subsection (1) a pension equal to one-half of the pension granted to the Public Official to commence with the first payment of the pension to the Public Official and to continue thenceforth during her natural life.

(3) Where a Public Official who has made an election under subsection (1) dies while holding office as such the Governor in Council may grant to his widow a pension equal to one-half of the pension that the Governor in Council might have granted to the Public Official if he had resigned immediately before his death.

(4) An election made pursuant to this section is irrevocable.

(5) A pension granted to the wife or widow of a Public Official pursuant to this section shall cease on the re-marriage of the pensioner.

(6) Where a Public Official, who has made an election under subsection (1), dies while holding office as such and the Governor in Council is not authorized to grant to the widow a pension under subsection (3), the Governor in Council may grant to the widow a gratuity equal to the total amount of the contributions made by the Public Official under this Act without interest. 1947, c. 56, s. 8; 1948, c. 44, s. 3.

9. If a person who is granted a pension under this Act is employed in the public service of Canada or is appointed a judge of a superior, district or county court in Canada, his salary shall be reduced by the amount of such pension. 1947, c. 56, s. 9.

10. (1) The pensions, withdrawal allowances and gratuities payable under this Act shall be paid out of any moneys forming part of the Consolidated Revenue Fund of Canada.

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Pro rata.

(2) For any period less than a year the pensions shall be paid pro rata.

Monthly instalments.

(3) The pensions shall be paid by monthly instalments.

1947, c. 56, s. 10; 1948, c. 44, s. 4.

11. (1) A Public Official may, with the consent of the Secretary of State for External Affairs, elect in writing on or before the 1st day of November, 1948, or within three months after his appointment to a Public Office not to contribute under section 4.

(2) The Governor in Council may grant to a Public Official who has made an election under this section and who has made contributions under section 4 a withdrawal allowance payable in one sum equal to the total amount of the contributions, without interest.

(3) An election made under this section is irrevocable.

(4) Sections 3 and 4 do not apply to a Public Official who has made an election under this section and sections 3, 4 and 8 do not apply to the wife or widow of a Public Official who has made an election under this section. 1948, c. 44, s. 3.

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QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
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CHAPTER 83.

An Act to Disfranchise Voters who have taken Bribes.

SHORT TITLE.

1. This Act may be cited as the Disfranchising Act. Short title.
R.S., c. 52, s. 1.

INTERPRETATION.

2. In this Act, Definitions.
(a) "clerk of the court" has the same meaning as it has in the Dominion Controverted Elections Act;
(b) "voter" means any person whose name is upon any voters' list in force under the provisions of the Canada Elections Act, or any person entitled to vote at an election of a member of the House of Commons, or who has voted at such an election. R.S., c. 52, s. 2.

CONSTITUTION OF COURT.

3. In each province, the court that, under the Dominion Controverted Elections Act, has power, jurisdiction and authority, with reference to election petitions therein, shall be held to be and is hereby constituted a court for the purposes of this Act. R.S., c. 52, s. 3.

4. The several officers of the court for the trial of controverted elections shall be, respectively, officers of the court constituted by this Act. R.S., c. 52, s. 4.

PROCEDURE.

5. Whenever on a day, not less than forty days and not more than sixty days after the day on which an election is held under the Canada Elections Act, a petition, in the form or to the effect set out in and signed in conformity with the provisions of section 6, has been presented to the court, stating that bribery has extensively prevailed at the election, the court, if satisfied from the affidavits produced that such bribery has been so practised at such election, shall, within thirty days, assign one of its judges for the purpose of making inquiry under this Act. R.S., c. 52, s. 5.

Form of petition.

6. (1) Such petition may be in Form A in the Schedule and shall be signed by five voters or more of the electoral district where the election has been held.

(2) Each voter signing the same shall add to his name his postal address.

(3) All the petitioners shall make an affidavit in Form B in the Schedule, stating that they are such voters and that the allegations in the petition are true to the best of their knowledge and belief.

(4) Such affidavit shall be annexed to the petition. R.S., c. 52, s. 6.

Affidavit.

7. No petition under this Act shall be received unless the sum of one thousand dollars is deposited therewith, to be applied under the direction of the court, in defraying the expenses of the inquiry. R.S., c. 52, s. 7.

Deposit of $1,000.

8. The presentation of a petition shall be deemed to be complete upon its being left, together with the deposit aforesaid, with the Clerk of the Court. R.S., c. 52, s. 8.

Presentation of petition.

9. Notwithstanding anything in this Act, where in any electoral district an election petition has been filed under the Dominion Controverted Elections Act, no petition shall be filed under this Act, until such election petition has been abandoned or disposed of. R.S., c. 52, s. 9.

No petition while election petition pending.

10. The judges of the court shall, if the same is not prescribed by law or the practice of the court, arrange the rotation or order in which any duties assigned by this Act to a single judge shall be performed by the judges of the court respectively. R.S., c. 52, s. 10.

Rotation of judges.

11. (1) The judges of every court constituted for the purposes of this Act, or a majority of them, may, from time to time, make, revoke and alter general rules and orders, for the effectual execution of this Act and of the intention and object thereof.

(2) Any general rules and orders so made and not inconsistent with this Act shall be deemed to be within the powers conferred by this Act, and shall be of the same force as if they were herein enacted.

(3) Such rules shall include regulations respecting the appearance of solicitors and counsel, and the several parties who may take part in the inquiry and be represented thereat. R.S., c. 52, s. 11.

Rules of court.

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12. (1) The judge shall, upon his appointment, or Holding of within a reasonable time thereafter, from time to time hold inquiry. meetings for the purposes of the inquiry, at some convenient place within the electoral district, and may adjourn such meetings from time to time and from place to place within the said electoral district.

(2) The clerk of the court shall give notice of the time and place of holding the first meeting by mailing such notice to each of the electors who have signed the petition, at least fourteen days before the first meeting is held. R.S., c. 52, s. 12.

13. It shall be the duty of the judge to endeavour, by Duty of all lawful means, to ascertain the persons who have taken judge. bribes at the last election. R.S., c. 52, s. 13.

14. Every voter shall be held to have taken a bribe Taking a within the meaning of this Act who, before or during any bribe defined. election, directly or indirectly, himself or by any other person on his behalf, receives, or agrees, or contracts for, any money, gift, loan or valuable consideration, for voting or agreeing to vote, or for refraining or agreeing to refrain from voting at any election, or who, after any election, directly or indirectly, himself or by any other person on his behalf, receives any money or valuable consideration for having voted or refrained from voting. R.S., c. 52, s. 14.

15. All persons duly summoned shall attend and answer Attendance of all questions put to them touching the matters to be witnesses. inquired into, and shall produce all books, papers, deeds and writings required of them and in their custody or under their control. R.S., c. 52, s. 15.

16. The evidence shall be taken under oath. R.S., Evidence c. 52, s. 16. under oath.

17. The judge sitting in such inquiry shall be a court Court of record. record. R.S., c. 52, s. 17.

18. The presentation of the petition shall be prima facie Evidence of evidence of the allegations therein, except as to the allegation that bribery prevailed at the election. R.S., c. 52, s. 18.

19. (1) All witnesses are entitled to be paid, in the Witnesses' fees. first instance, by the party by whom they are summoned, fees or conduct money as in an ordinary action in the court.

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(2) The judge shall allow the fees of all material witnesses out of the money in court, if the fees have not already been paid to such witnesses. R.S., c. 52, s. 19.

**FINDING AND REPORT.**

20. The finding or decision in respect to any voter shall be made by the judge in open court, at the close of the evidence or at such future time and place as he then fixes for that purpose; but he shall not decide that any voter has taken a bribe unless and until he is satisfied that such voter has been served with a notice of the charge against him, and has had an opportunity of meeting it, or that it was impossible to give him such notice by reason of his intentionally evading service. R.S., c. 52, s. 20.

21. The judge shall, within ten days after the time within which an appeal may be taken under this Act, report to the Secretary of State the name of every voter whom he finds to have taken a bribe and who has not duly appealed from his finding. R.S., c. 52, s. 21.

22. The Secretary of State shall publish the report in the *Canada Gazette*. R.S., c. 52, s. 22.

23. A copy of such report, certified by the Secretary of State, shall be received by the custodian of the provincial list as evidence of the facts therein stated. R.S., c. 52, s. 23.

24. Any report made under this Act shall be laid before Parliament within fourteen days after it is received by the Secretary of State, if Parliament is sitting, or, if Parliament is not then sitting, within fourteen days after the then next meeting of Parliament. R.S., c. 52, s. 24.

25. No voters whom the judge reports to have taken bribes shall be capable of voting at any election of a member of the House of Commons held during the seven years next after the report has been received by the Secretary of State. R.S., c. 52, s. 25.

**APPEALS.**

26. (1) From any finding or decision of the court or judge disfranchising any voter, such voter shall, within thirty days after such finding or decision, have a right to appeal, in any province, to the final provincial court of appeal, or to the division of the supreme court of the province having final appellate jurisdiction therein.

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(2) In the Yukon territory, the appeal shall lie to the Court of Appeal of the Province of British Columbia.

(3) Such appeals shall be carried on under the provisions of the rules of court made pursuant to this Act. R.S., c. 52, s. 26.

27. (1) After the final disposal of any appeal, the clerk of the court of appeal shall forthwith report to the Secretary of State the name of every voter who under the decision upon the said appeal is held to have been guilty of taking a bribe.

(2) Upon such report the like proceedings shall be had as are required by this Act in the case of the report of a judge. R.S., c. 52, s. 27.

SCHEDULE.

FORM A.

Petition.

Electoral District of

The petition of A, B, C, D and E, of the said Electoral District of showeth:

1. That they are duly qualified voters in the said electoral district;

2. That an election in the said electoral district took place, and that the polling was held on the day of , 19 , for the election of a member of the House of Commons of Canada;

3. That in the said election were candidates;

4. That bribery extensively prevailed at the said election;

5. That the post office address of each of your petitioners is opposite his signature.

A ............... P.O. address ............... 
B ............... “ .........................
C ............... “ .........................
D ............... “ .........................
E ............... “ .........................

R.S., c. 52, Form A.

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Electoral District of
I, make oath and say that I am one of the petitioners named in the foregoing petition and that the facts set forth therein are true to the best of my knowledge and belief.

Sworn before me at in the county of this day of 19.

R.S., c. 52, Form B.

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

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CHAPTER 84.

An Act respecting jurisdiction in Proceedings for Divorce.

SHORT TITLE.

1. This Act may be cited as the *Divorce Jurisdiction* Short title. Act. 1930, c. 15, s. 1.

2. A married woman who either before or after the passing of this Act has been deserted by and has been living separate and apart from her husband for a period of two years and upwards and is still living separate and apart from her husband may, in any one of those provinces of Canada in which there is a court having jurisdiction to grant a divorce *a vinculo matrimonii*, commence in the court of such province having such jurisdiction proceedings for divorce *a vinculo matrimonii* praying that her marriage may be dissolved on any grounds that may entitle her to such divorce according to the law of such province, and such court has jurisdiction to grant such divorce if immediately prior to such desertion the husband of such married woman was domiciled in the province in which such proceedings are commenced. 1930, c. 15, s. 2.
CHAPTER 85.

An Act to provide in the Province of Ontario for the dissolution and the annulment of Marriage.

SHORT TITLE.

1. This Act may be cited as the Divorce Act (Ontario). Short title. 1930, c. 14, s. 3.

2. The law of England as to the dissolution of marriage and as to the annulment of marriage, as that law existed on the 15th day of July, 1870, in so far as it can be made to apply in the Province of Ontario, and in so far as it has not been repealed, as to the Province, by any Act of the Parliament of the United Kingdom or by any Act of the Parliament of Canada or by this Act, and as altered, varied, modified or affected, as to the Province, by any such Act, is in force in the Province of Ontario. 1930, c. 14, s. 1.

3. The Supreme Court of Ontario has jurisdiction for all purposes of this Act. 1930, c. 14, s. 2.
CHAPTER 86.

An Act to establish the Dominion Coal Board.

SHORT TITLE.

1. This Act may be cited as the *Dominion Coal Board* Short title. Act. 1947, c. 57, s. 1.

INTERPRETATION.

2. In this Act, Definitions.

(a) "Board" means the Dominion Coal Board established "Board."

(b) "Chairman" means the Chairman of the Board; "Chairman."

(c) "coal" includes coke, briquettes and all other pro- "Coal."

(c) "coal" includes coke, briquettes and all other pro- "Coal."

(d) "member" means a member of the Board; "Member."

(e) "Minister" means the Minister of Resources and "Minister." Development. 1947, c. 57, s. 2; 1949 (2nd Sess.), c. 18, s. 9.

3. (1) There is hereby constituted a body corporate, Corporation established.

(2) The Board is for all its purposes an agent of Her Agency of Her Majesty, its powers may be exercised only as an agent of Her Majesty, and it is responsible to and subject to the direction of the Minister.

(3) The Board shall consist of not more than seven Members. members appointed by the Governor in Council and who shall hold office during pleasure.

(4) One of the members shall be appointed by the Governor in Council to be the Chairman of the Board who shall be paid such salary as the Governor in Council may fix.

(5) The Chairman shall be the chief executive officer of Idem. the Board, shall have supervision over and direction of the work of the Board and of the officers, clerks and employees appointed to carry on the business of the Board.

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Remuneration. (6) Each member, other than the Chairman, shall be paid such remuneration for his services as the Governor in Council may fix and is entitled to be paid his travelling and other expenses in connection with the work of the Board.

Board to contract in name of Her Majesty. (7) The Board may on behalf of Her Majesty contract in the name of Her Majesty and property acquired by the Board is the property of Her Majesty and shall be vested in the name of Her Majesty.

In case of absence. (8) When any member by reason of any temporary incapacity is unable at any time to perform the duties of his office, the Governor in Council may appoint a temporary substitute member upon such terms and conditions as the Governor in Council may prescribe.

Quorum. (9) A majority of the members appointed constitutes a quorum.

Vacancy. (10) A vacancy in the Board does not impair the right of the remaining members to act.

Rules. (11) The Board may make rules for the regulation of its proceedings and the performance of its duties and functions under this Act.

Oath. (12) Before any member enters upon the execution of his duties, he shall take and subscribe, before the Clerk of the Privy Council, an oath, which shall be filed in the office of the said Clerk, in the following form:

I, ........................................, solemnly and sincerely swear that I will faithfully and honestly fulfil the duties which devolve upon me as a member of the Dominion Coal Board. So help me God.

Head office. (13) The head office of the Board shall be in the City of Ottawa, in the Province of Ontario, but meetings of the Board may be held at such other places as the Board may decide. 1947, c. 57, s. 3.

4. (1) Except as provided in subsection (2), the officers, clerks and employees necessary for the proper conduct of the business of the Board shall be appointed in the manner authorized by law.

Professional and technical advisers. (2) The Board may, with the approval of the Governor in Council, employ professional and technical advisers and assistants for temporary periods or for specific work and with such approval may fix the remuneration of the persons so employed.

(3) The Board and all persons employed pursuant to this section constitute a department of the Government of Canada over which the Minister shall preside, and for the purposes

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purposes of the Civil Service Act the Chairman is the
deputy or deputy head of the department. 1947, c. 57, s. 4.

5. (1) Notwithstanding any other statute or law, where a person who is appointed a member of the Board was immediately prior to his appointment a contributor under the Civil Service Superannuation Act, he continues while he is a member of the Board to be a contributor under the Civil Service Superannuation Act.

(2) For the purposes of the Civil Service Superannuation Act as a member of the Board to whom subsection (1) applies, as a member of the Board, shall be counted as service in the civil service and he, his widow, children or other dependants, if any, or his legal representatives, may be granted the respective allowances or gratuities provided by the Civil Service Superannuation Act.

(3) The retirement of a member of the Board to whom subsection (1) applies upon expiration of his term of office shall, for the purposes of the Civil Service Superannuation Act, be deemed to be retirement by reason of abolition of office. 1947, c. 57, s. 5.

6. The Board shall study, review and recommend to the Minister from time to time such policies and measures as it considers necessary respecting the production, importation, distribution and use of coal in Canada. 1947, c. 57, s. 6.

7. The Board may undertake or cause to be undertaken researches and investigations with respect to:

(a) the systems and methods of mining coal;
(b) the problems and techniques of marketing and distributing coal;
(c) the physical and chemical characteristics of coal produced in Canada with a view to developing new uses therefor;
(d) the position of coal in relation to other forms of fuel or energy available for use in Canada;
(e) the costs of production and distribution of coal and the accounting methods adopted or used by persons dealing in coal;
(f) the co-ordination of the activities of Government Departments relating to coal; and
(g) such other matters as the Minister may request or as the Board may deem necessary for carrying out any of the provisions or purposes of this Act. 1947, c. 57, s. 7.

8. The Board shall:

(a) administer, in accordance with regulations of the Governor in Council, any subventions or subsidies relating to coal voted by Parliament;

(b) exercise and perform on behalf of the Minister such powers, duties and functions of the Minister relating to coal as the Minister may require; and

(c) exercise and perform any other powers, duties and functions conferred on or required to be performed by the Board by or pursuant to any other Act or order of the Governor in Council. 1947, c. 57, s. 8.

9. (1) The powers, duties and functions of the Dominion Fuel Board, established by order of the Governor in Council made on the 25th day of November, 1922, are hereby transferred to the Dominion Coal Board.

(2) Notwithstanding section 4, the Governor in Council may by order designate persons who, prior to the 25th day of October, 1947, were members of the staff of the Dominion Fuel Board, to be members of the staff of the Dominion Coal Board and upon such designation such members shall be deemed to have been transferred to the Dominion Coal Board at that date, but no person by reason only of such designation is eligible to be certified as permanent by the Civil Service Commission. 1947, c. 57, s. 9.

10. (1) With the approval of the Minister, the Board may establish and appoint the members of such committee or committees as it deems advisable to confer with and advise the Board with respect to any matter within its jurisdiction.

(2) No person appointed by the Board to serve on any committee is entitled to or shall receive any fee or reward for any service rendered in connection with the duties of the committee, but each such person is entitled to his reasonable living and travelling expenses while engaged on any such service in any place other than his ordinary place of residence.

(3) The Board shall prescribe the duties and functions of each such committee and may make rules for the regulation of its proceedings. 1947, c. 57, s. 10.

11. (1) Where the Governor in Council is of opinion that by reason of conditions or events within or outside of Canada there is or is likely to be a shortage of fuel in Canada of such dimensions or nature as to imperil the welfare or national life of Canada as a whole or so as to concern.

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concern Canada as a whole, he may do and authorize such acts and things and make such orders and regulations as he may deem necessary or advisable to conserve the available supply of fuel and to regulate and control its production, distribution and use.

(2) The issue of a proclamation of the Governor in Council declaring that a national fuel emergency exists in Canada is conclusive evidence that by reason of conditions or events within or outside of Canada there is or is likely to be a shortage of fuel in Canada of such dimensions or nature as to imperil the welfare or national life of Canada as a whole or so as to concern Canada as a whole, until by the issue of a further proclamation by the Governor in Council or by a joint resolution of the Senate and House of Commons it is declared that the national fuel emergency no longer exists in Canada.

(3) The Governor in Council may prescribe a fine not exceeding five thousand dollars or a term of imprisonment not exceeding five years or both fine and imprisonment as a penalty for violation of an order or regulation made under or pursuant to this section and may also prescribe whether, and the circumstances in which, the penalty shall be imposed upon summary conviction or upon conviction under indictment or upon either summary conviction or conviction under indictment, but in the case of summary conviction the term of imprisonment prescribed shall not exceed three months.

(4) Any goods, wares or merchandise dealt with contrary to any order or regulation made under or pursuant to this section may be seized and detained and are liable to forfeiture at the instance of the Minister of Justice, upon proceedings in the Exchequer Court of Canada, or in any superior court of a province, and any such court may make rules governing the procedure upon any proceedings taken before such court or judge thereof under this section.

(5) In this section “fuel” includes coal, light and heavy “fuel.,” fuel oil including bunker “C” fuel oil, kerosene, range oil, gas oil, diesel oil and any other hydro-carbon fuel used for the same purposes as the above designated grades. 1947, c. 57, s. 11.

12. Subject to the provisions of this Act, the Board is subject to the provisions of the Financial Administration Act. 1947, c. 57, s. 12.

13. All expenses under this Act shall be paid out of moneys appropriated by Parliament for the purpose. 1947, c. 57, s. 13.
14. All receipts and expenditures of the Board are subject to examination and audit by the Auditor General. 1947, c. 57, s. 14.

15. The Board shall as soon as possible after the 31st day of March in each year and in any event within three months thereof submit to the Minister an annual report in such form as the Minister may prescribe of its affairs and operations during the twelve-month period ending on the 31st day of March, and the Minister shall lay the said report before Parliament forthwith if Parliament is then in session, or, if Parliament is not then in session, within the first fifteen days of the next ensuing session. 1947, c. 57, s. 15.
CHAPTER 87.

An Act respecting Controverted Elections of Members of the House of Commons.

SHORT TITLE.

1. This Act may be cited as the Dominion Controverted Elections Act. R.S., c. 50, s. 1.

INTERPRETATION.

2. (1) In this Act,

(a) "candidate" means any person elected to serve as a member, and any person who has been nominated as a candidate at an election;

(b) "clerk" or "clerk of the court" means the clerk of the Crown, chief clerk, registrar or prothonotary of the court, or, in Ontario, the senior registrar of the Supreme Court of Ontario, or any other officer of the court prescribed for the purpose in question;

(c) "corrupt practices" means acts in reference to elections that are declared to be corrupt practices by the Canada Elections Act, or any other Act of the Parliament of Canada, or recognized as such by the common law of Parliament;

(d) "the court," as respects elections in the several provinces hereinafter mentioned, means respectively the courts hereinafter mentioned, or any judge thereof, that is to say:

(i) in the Province of Ontario, the High Court Division of the Supreme Court;
(ii) in the Province of Quebec, the Superior Court;
(iii) in the Province of Nova Scotia, the Supreme Court;
(iv) in the Province of New Brunswick, the Supreme Court;
(v) in the Province of Manitoba, the Court of Appeal;

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"Election." "Election list." "Electoral district." "Illegal practices." "Member." "Official agent." "Petition." "Prescribed." "Rules of court." "Speaker." "Summary trial court." "Trial judges." "election" means an election of a member to serve in the House of Commons of Canada; "election list" means the list of petitions presented under this Act required by this Act to be made out by the clerk of the court; "electoral district" means an electoral district entitled to return a member or members; "illegal practices" means acts in relation to elections that are declared to be illegal practices by the Canada Elections Act; "member" means a member of the House of Commons of Canada; "official agent" has the same meaning as in the Canada Elections Act; "petition" or "election petition" means a petition complaining of an undue return, or undue election of a member, or of no return, or of a double return, or of matters contained in a special return made, or of any unlawful act by any candidate not returned by which he is alleged to have become disqualified to sit in the House of Commons; "prescribed" means prescribed by this Act, or by the rules of court made under this Act; "rules of court" means rules made as hereinafter provided; "Speaker" means the Speaker of the House of Commons; and, when the office of Speaker is vacant, or when the Speaker is absent from Canada or is unable to act, means the Clerk of the House of Commons, or any other officer for the time being performing the duties of the Clerk of the said House; "summary trial court" means a court for the summary trial of any person charged with having committed corrupt or illegal practices at an election; "trial judges" means the two judges trying an election petition or performing any duty to which the enactment in which the expression occurs has reference.

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(2) Each of the said courts shall, subject to the provisions of this Act, have the same powers, jurisdiction and authority with reference to an election petition and the proceedings thereon, as if such petition were an ordinary cause within its jurisdiction.

(3) When, under the provisions of this Act, two judges are required for the trial of an election petition in the Yukon Territory, or for the hearing of a special case under this Act, such judges shall be the judge of the Territorial Court and a judge of the Court of Appeal of British Columbia or of the Supreme Court of British Columbia, or two judges of the said courts of British Columbia, or either of such courts, and every such judge shall, for the purposes of this Act, have all the powers of a judge of the Territorial Court. R.S., c. 50, s. 2; 1949, c. 6, s. 11.

VENUE.

3. In the Province of Quebec, the cause of action shall be held to have arisen at the place where the election was held, and the election petition shall be presented to the court in the judicial district in which such place lies. R.S., c. 50, s. 3.

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4. The rotation or order in which trials under this Act, and any duties assigned by this Act to a single judge, shall be undertaken or performed by the judges of the court, shall, if not prescribed by the law of the province or the practice of the court, be arranged by the judges. R.S., c. 50, s. 4.

5. (1) A petition may be presented to the court by any one or more of the following persons:
(a) a candidate at such election; or
(b) any person who had the right to vote at such election.

(2) The production of the voters' list containing the name of the petitioner as set forth in the petition, or of a copy thereof certified by the Chief Electoral Officer to be a true copy of the voters' list used at the election in the electoral district to which the petition relates, shall be conclusive evidence that the petitioner could lawfully present the petition; and if the petitioner was a candidate at such election, or if there are no voters' lists, an affidavit by the petitioner that he was a candidate or a duly qualified voter at such election, as the case may be, shall be conclusive evidence that the petitioner could lawfully present the petition. R.S., c. 50, s. 5.

Petition complaining of no return.

6. Whenever a petition under this Act, complaining of no return, is presented, such order may be made thereon by the court as is deemed expedient for compelling a return to be made; or the court may allow such petition to be tried in the manner herein provided with respect to ordinary election petitions. R.S., c. 50, s. 6.

When returning officer shall be respondent.

7. Whenever any election petition complains of the conduct of any returning officer, such returning officer shall, for all the purposes of this Act, except the admission of respondents in his place, be deemed to be a respondent. R.S., c. 50, s. 7.

Two or more candidates may be respondents.

8. Two or more candidates may be made respondents to the same petition, and their cases may, for the sake of convenience, be tried at the same time; but, as regards the security to be given on behalf of the petitioner, and for all other purposes of this Act, such petition shall be deemed to be a separate petition against each respondent. R.S., c. 50, s. 8.

Form of petition.

9. (1) The petition presented under this Act may be in Form B in the Schedule.

(2) The petition must complain of the undue election or return of a member, or that no return has been made, or that a double return has been made or of matter contained in any special return made, or of some unlawful or corrupt act or acts, and shall contain such particulars of the complaint set out in the petition as may be necessary to prevent surprise or unnecessary expense to the respondent and to insure a fair and effectual trial; and it must be signed by the petitioner, or all the petitioners if there are more than one.

Sufficiency of particulars.

(3) The judge may, on application of either of the parties made within five days of the service of the petition, summarily determine the sufficiency of the particulars given in the petition, and shall, if the same be found insufficient, order the production by the petitioner, within a further delay of five days, of such additional particulars as the judge may on such order prescribe and define.

(4) The delays prescribed in sections 17 and 18 shall run only from the date of the decision upon such application, or the date on which the further particulars ordered are produced, or the date when the delay for their production has expired. R.S., c. 50, s. 9.

Delays in ss. 17 and 18, how to run.

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10. (1) A petition complaining of the undue return or
the undue election of a member, or of a double return, may
be presented within the times hereinafter limited, namely:

(a) in any case either at any time before the expiration
of twenty-eight days after the date of the issue of the
Canada Gazette in which notice of the return is first
published; or

(b) at any time before the expiration of fourteen days
after the returning officer receives the return and
declarations respecting election expenses by the member
to whose election the petition related and his official
agent; or

(c) if the petition complains of a corrupt or illegal
practice and specifically alleges a payment of money
or any other act to have been made or done by the
member to whose return the petition relates or by an
agent of such member with the privity of such mem-
ber or his official agent in pursuance or in furtherance
of the corrupt or illegal practice alleged in the petition,
at any time before the expiration of twenty-eight days
after the date of such payment or act.

(2) In the case following there shall be substituted for
the day upon which the return and declarations respecting
election expenses are received by the returning officer,

(a) if the return and declarations are received on dif-
ferent days, the day upon which the last of them is
received; and

(b) if there is an authorized excuse for failing to make
and transmit the return and declarations, the date of
the allowance of the excuse, or if there was a failure
as regards two or more of them and the excuse was
allowed at different times, the date of the allowance
of the last excuse.

(3) Any petition presented within any of the times here-
inbefore limited, may, upon an allegation of a corrupt or
illegal practice upon which a petition might be presented,
and with the leave of the court, be amended by alleging
such corrupt or illegal practice at any time before the ex-
piration of the time within which a petition based upon
such corrupt or illegal practice might have been presented.

(4) Where a petition complains of no return it may be
presented at any time after the expiration of seven days
after the day upon which the return should have been made
and before it is made.
(5) In case any petition is presented, the sitting member whose election and return is petitioned against may, not later than fifteen days after service of such petition against his election and return, file a petition complaining of any unlawful and corrupt act by any candidate at the same election who was not returned, or by an agent of such candidate with such candidate's consent or privity.

(6) Such petition shall contain such particulars of the complaint therein set out as may be necessary to prevent surprise or unnecessary expense to the respondent and to insure a fair and effectual trial, and may be in Form C in the Schedule.

(7) The judge may, on application of either of the parties made within five days of the service of the petition summarily determine the sufficiency of the particulars given in the petition, and shall, if the same be found insufficient, order the production by the petitioner, within a further delay of five days, of such additional particulars as the judge may on such order prescribe and define. R.S., c. 50, s. 10.

11. Presentation of a petition shall be made by delivering it at the office of the clerk of the court, during office hours, or in any other prescribed manner. R.S., c. 50, s. 11.

12. (1) At the time of the presentation of the petition, security for the payment of all costs, charges and expenses that may become payable by the petitioner shall be given on behalf of the petitioner
(a) to any person summoned as a witness on his behalf; or
(b) to the member whose election or return is complained of, who is hereinafter referred to as the respondent; or
(c) to the returning officer, if his conduct is complained of; or
(d) to the candidate not elected, whose conduct is complained of as aforesaid.

(2) The security shall be to the amount of one thousand dollars, and shall be given by a deposit of money with the clerk of the court.

(3) Such deposit may be made in gold coin which is legal tender under the statutes of Canada at the time when the deposit is made, or in Dominion notes, or in the bills of some chartered bank doing business in Canada. R.S., c. 50, s. 12.

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13. The clerk of the court shall give a receipt for such deposit, which shall be conclusive evidence of the making of such deposit and the sufficiency thereof. R.S., c. 50, s. 13.

14. On presentation of the petition the clerk of the court shall send a copy thereof by registered mail to the returning officer of the electoral district to which the petition relates. R.S., c. 50, s. 14.

15. A copy of the petition and a copy of the receipt of the clerk of the court for the deposit shall be served upon the respondent within five days after the day on which the petition has been presented. R.S., c. 50, s. 15.

16. (1) An election petition under this Act, and a copy of the receipt of the clerk of the court for the deposit, may be served upon any party who was a candidate at the election, in respect to which the proceedings are had, either personally or by sending a copy of the same by registered mail to the address for serving of papers given in the nomination paper of such party, and may be served upon any petitioner, either personally or by sending the same by registered mail to the address for serving papers mentioned in the petition.

(2) If no such address is given then it shall be a sufficient service to post up a copy of the petition, receipt, document or paper in the office of the clerk of the court, and any other process or document may be served as nearly as possible in the manner in which similar papers are served in civil matters in the court in which the proceedings are had or in such other manner as the rules or any judge of the court may prescribe. R.S., c. 50, s. 16.

17. Within fifteen days after service of a petition the respondent may file with the clerk of the court a written answer to the petition and a copy of such answer shall be served upon the petitioner. R.S., c. 50, s. 17.

18. After the expiration of fifteen days after the service of the petition, whether an answer is filed or served or not, the petition shall be held at issue and the court may at any time thereafter, upon the application of either party, fix some convenient time and place for the trial of the petition. R.S., c. 50, s. 18.

19. (1) The respondent may at any time file and serve a notice that he admits the truth of the allegations made in the petition or any one or more of such allegations, and if the R.S., 1952.
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the hearing of the allegation so admitted is proceeded with notwithstanding such admission, the respondent is not liable for any costs occasioned by such further proceedings, except in so far as the court may award costs against him for having been guilty of any corrupt or illegal act or acts.

(2) Upon the respondent filing and serving a notice of admission the petitioner may forthwith set the case down for trial and the court shall fix a day at as early a date as may be practicable for such trial.

(3) The court may determine the case upon the petition, the notice of admission of the respondent and such other papers and facts as may appear in the record of the case, or may require such witnesses to be summoned, such evidence taken and such papers produced as to the court may seem requisite or desirable. R.S., c. 50, s. 19.

PRELIMINARY EXAMINATION OF PARTIES.

20. (1) Any party to an election petition, whether petitioner or respondent, may, at any time after such petition is at issue, before or pending the trial thereof, be examined by or before a judge or an examiner, in the manner herein-after directed, by a party adverse in point of interest touching any matter raised by such petition; and any party so examined may be further examined on his own behalf, in relation to any matter respecting which he has been examined in chief; but such explanatory examination shall be proceeded with immediately after the examination in chief, and not at any future period, except by leave of the court.

(2) When one of several petitioners or respondents has been so examined, any other petitioner or respondent, united in interest, may be examined on his own behalf or on behalf of those united with him in interest, to the same extent as the party so examined. R.S., c. 50, s. 20.

21. Whenever a petition has been filed claiming the seat for a candidate, such candidate, although not a party to the petition, may be orally examined as if he were a petitioner. R.S., c. 50, s. 21.

22. (1) Any party to be examined orally, under the provisions of this Act, shall be so examined by or before a judge, a judge of a county court, a master in chancery, clerk of the crown, or special examiner of the court in which such election petition is pending, or before any barrister-at-law named for the purpose by the court.

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(2) Such examination shall take place in the presence of the parties, their counsel, agents or attorneys; and the party so examined orally shall be subject to cross-examination and re-examination; and such examination, cross-examination and re-examination shall be conducted as nearly as possible in the mode now in use in superior courts on a trial of an action or hearing of a cause, or, in the Province of Quebec, at the trial of a civil cause by a jury. R.S., c. 50, s. 22.

23. (1) The depositions taken upon any such oral examination as aforesaid, shall be taken down in writing by the examiner, not ordinarily by question and answer, but in the form of a narrative, and when completed shall be read over to the witness, and signed by him, in the presence of the parties, or of such of them as think fit to attend.

(2) In case the witness refuses or is unable to sign the said depositions, then the examiner shall sign the same.

(3) Such examiner may upon every examination, state any special matter to the court if he thinks fit.

(4) It shall be in the discretion of the examiner to put down any particular question or answer, if there appears to be any special reason for so doing; and any question that is objected to shall, at the request of either party, be noticed or referred to by the examiner in or upon the depositions; and he shall state his opinion thereon to the counsel, agents, attorneys or parties; and, if requested by either party, he shall refer to such statement on the face of the depositions. R.S., c. 50, s. 23.

24. When the examination before the examiner is concluded, the original depositions authenticated by the signature of such examiner, shall be transmitted by him to the office of the court to be there filed; and any party to the petition may have a copy thereof, or of any part or portion thereof, upon payment for the same in such manner as is prescribed by the court in that behalf. R.S., c. 50, s. 24.

25. The attendance of a party or other person for oral examination or cross-examination before the examiner, may be compelled by a writ of subpoena ad testificandum or duces tecum, in like manner as the attendance of such party or person, at the trial of the petition, may be compelled, and any party or person upon being served with such writ is bound to attend before the examiner; but such party or person is entitled to the like payment for attendance and expenses as if he had been subpoenaed to attend upon the trial. R.S., c. 50, s. 25.
26. The sheriff, gaoler or other officer, having the custody of any prisoner, shall take such prisoner for examination before the examiner, if so ordered by the court. R.S., c. 50, s. 26.

27. Forty-eight hours' notice of any such oral examination or cross-examination shall be given to the opposite party or parties. R.S., c. 50, s. 27.

28. (1) Any party or person who refuses or neglects to attend at the time and place appointed for his examination or cross-examination, or who refuses to be sworn or to answer any lawful question put to him by the examiner, or by any person entitled so to do, or his counsel, agent, attorney or solicitor, may be punished as for a contempt of court.

(2) If any witness demurs or objects to any question put to him, the question so put, and the demurrer or objection of the witness thereto, shall be taken down by the examiner, and transmitted by him to the officer of the court to be there filed; and the validity of such demurrer or objection shall be decided by the court and the costs of and occasioned by such demurrer or objection are in the discretion of the court. R.S., c. 50, s. 28.

29. Any party may, at the trial or other proceeding, use in evidence any part of the examination of the opposite party; but, in such case, the court may look at the whole of the examination, and if it is of the opinion that any other part is so connected with the part to be so used that the last mentioned part ought not to be used without such other part, it may direct such other part to be put in evidence. R.S., c. 50, s. 29.

PRODUCTION OF DOCUMENTS.

30. (1) Any party to an election petition, whether petitioner or respondent, may, at any time after such petition is at issue, before or pending the trial thereof, obtain a rule in the nature of a side bar rule, or order of the court requiring the adverse party to produce within ten days after the service thereof, under oath, all documents in his custody or power relating to the matters in question, saving all just exceptions; and to deposit the said documents with the clerk of the court; and upon such documents being produced, the party requiring such production, or his agent, attorney or solicitor, may inspect the same and take examined copies thereof.

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(2) When any person upon whom a rule or order to produce has been served wishes to avail himself of any just exception, he shall, in his affidavit on production, assign a sufficient reason why he should not produce and deposit the same in manner aforesaid. R.S., c. 50, s. 30.

31. Such rule or order may issue in vacation as well as in term, and may be obtained on the last as well as other days of term; and such rule or order shall be dated the day of the week, month and year on which the same was drawn up and need not specify any other time or date; and may be obtained by the party requiring the same, his agent, attorney or solicitor, from the clerk of the court. R.S., c. 50, s. 31.

32. The rule or order for the production of documents does not require personal service, and it is sufficient to serve upon the agent, attorney or solicitor of the party. R.S., c. 50, s. 32.

33. The affidavit on production to be made by the party who has been served with the rule or order for production may be in, or to effect of, the Form A in the Schedule, varied as the facts require. R.S., c. 50, s. 33.

34. Any party who neglects or refuses to obey a rule or order for the production of documents may be punished as for a contempt of court. R.S., c. 50, s. 34.

TRIAL OF PETITIONS.

35. The clerk of the court shall, as soon as possible, make out a list of all petitions presented under this Act that are at issue, placing them in the order in which they were presented, and shall keep at his office a copy of such list open to the inspection of any person making application. R.S., c. 50, s. 35.

36. When, under this Act, more petitions than one are presented relating to the same election or return, all such petitions shall, in the election list, be bracketed together, and shall be dealt with, as far as may be, as one petition; but such petitions shall stand in the election list in the place where the last presented of them would have stood if it had been the only one presented as to such election or return, unless the court otherwise orders. R.S., c. 50, s. 36.
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37. (1) Every election petition shall be tried by two judges without a jury, and it shall be competent for the judges on such trial to decide any question raised as to the admissibility of the evidence offered, or to receive such evidence under reserve and subject to adjudication at the final hearing.

(2) The trial of an election petition shall take place in the electoral district, the election or return for which is in question, but, if it appears to the court that special circumstances exist, that make it desirable that the petition should be tried elsewhere than in such electoral district, the court may appoint such other place for the trial as appears most convenient.

(3) Notice of the time and place at which an election petition will be tried shall be given in the prescribed manner, and not less than fourteen days before that on which the trial is to take place.

(4) The trial judges may adjourn the trial from time to time, and from one place to another in the same electoral district as to them seems convenient, or, upon cause shown supported by affidavit, where special circumstances exist that in their opinion render it desirable so to do, from one place to another outside the electoral district, or from a place inside to a place outside the electoral district, or vice versa, but the trial shall as far as practicable be proceeded with from day to day until such trial is over.

(5) The trial judges shall proceed with the trial until all the evidence relevant to the particulars filed in the case has been heard, notwithstanding any admission on the part of the respondent of corrupt or illegal practices sufficient to avoid the election, and notwithstanding that in the opinion of the court enough evidence has been heard to void the election. R.S., c. 50, s. 37.

38. (1) As soon after the expiration of thirty days from the filing of the petition as may be practicable, unless a day has already been appointed for the trial, the clerk of the court shall apply to the court to appoint and the court shall appoint a day for the trial of the petition.

(2) Notice of the date, time and place, when and where such application is to be made shall be given by the clerk of the court to the petitioner and to the respondent at least five days before such application is made, and if the petitioner does not appear at the time or place so fixed, the court shall forthwith dismiss the petition. R.S., c. 50, s. 38.

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39. The trial judges shall be received and attended at the place where they are about to try an election petition under this Act, if they are not resident there, in the same manner, so far as circumstances will admit, as if they were about to hold a sitting of the provincial court of which they are members. R.S., c. 50, s. 39.

40. On the trial of an election petition and in other proceedings under this Act, the trial judges shall, subject to the provisions of this Act, have the same powers, jurisdiction, and authority as a judge of a superior court for the province in which such election was held, sitting in term, or presiding at the trial of an ordinary civil suit, and the court held by them for such trial shall be a court of record. R.S., c. 50, s. 40.

41. Unless the trial judges otherwise direct, any charge of corrupt or illegal practices may be gone into, and evidence in relation thereto received, before any proof has been given of agency on the part of any candidate in respect of such corrupt or illegal practices. R.S., c. 50, s. 41.

42. Witnesses shall be summoned and sworn in the same manner, as nearly as circumstances admit, as in cases within the jurisdiction of the superior courts in the same province. R.S., c. 50, s. 42.

43. (1) Where at any time after the presentation of an election petition it is made to appear to the court or the trial judges that any witness intends to leave Canada and cannot attend the trial of an election petition, or that for any other reason it is desirable in the interest of justice that the examination of a witness be proceeded with forthwith, then on application to the court on notice to the parties to the petition, the court may grant an order for the examination of such witness at a time and place and before a person to be named in such order, and the witness may thereupon be examined touching the matter complained of in the petition, due notice of such time and place being given to the parties to the petition, who may, by their respective counsel, attend such examination, and examine and cross-examine such witness; and such examination shall be reduced to writing and signed by such witness, and when duly returned by the examiner, and purporting to be certified by the examiner, may be used by either party to the petition on the trial thereof.

(2) On the trial of an election petition under this Act, the trial judges may, by order under their hands, compel the attendance of witnesses. R.S., 1952.
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attendance of any person as a witness who appears to them to have been concerned in the election to which the petition relates; and any person who refuses to obey such order is guilty of contempt of court.

(3) The trial judges may examine and re-examine any witness so compelled to attend or any person present, although such witness or person is not called and examined by any party to the petition; and, after the examination of a witness as aforesaid by the trial judges, such witness may be cross-examined by or on behalf of the petitioner and respondent, or either of them.

(4) Upon proof to the satisfaction of the trial judges of the service of a subpoena upon any witness who fails to attend or to remain in attendance in accordance with the requirements of the subpoena, and that a sufficient sum for his fees as a witness has been duly paid or tendered to him, and that the presence of such witness is material to the ends of justice, the trial judges may by their warrant, directed to any sheriff or officer of the court, or constable, cause such witness to be apprehended and forthwith brought before them or any other judges who may thereafter preside at such trial, to give evidence.

(5) In order to secure his presence as a witness, such witness may be taken on such warrant before the trial judges and detained in the custody of the person to whom the warrant is directed, or otherwise as the trial judges may order, until his presence as such witness is required, or, in the discretion of the said trial judges, he may be released on a recognizance with or without sureties conditioned for his appearance to give evidence. R.S., c. 50, s. 43.

Warrant. 44. No person shall be excused from answering any question put to him under this Act, touching or concerning any election, or the conduct of any person thereat, or in relation thereto, on the ground of any privilege, or that the answer to such question will tend to criminate such person; but no answer given by any person claiming to be excused on the ground of privilege, or that such answer will tend to criminate himself, shall be used in any criminal proceeding against any such person, other than an indictment for perjury, if the trial judges give to the witness a certificate that he claimed the right to be excused on the grounds aforesaid, and made full and true answers to their satisfaction. R.S., c. 50, s. 44.

Expenses of witnesses. 45. The reasonable expenses incurred by any person in appearing to give evidence at the trial of an election petition under this Act, according to the scale allowed to witnesses R.S., 1952.
nesses on the trial of civil actions in the superior courts in the same province, may be allowed to such person by a certificate under the hand of the trial judges or of the clerk of the court; and such expenses, if the witness was called and examined by the trial judges, shall be deemed part of the expenses of providing a court, and in other cases shall be deemed costs of the party calling the witness, and shall be taxed against such party interested in the trial of such petition, as the trial judges determine. R.S., c. 50, s. 45.

46. The trial judges may, in their discretion, employ a shorthand writer to take down the oral evidence given by witnesses at the trial of the petition; and the expense of employing such shorthand writer shall be costs in the case. R.S., c. 50, s. 46.

47. On the trial of a petition under this Act complaining of an undue return and claiming the seat for any person, the respondent may give evidence to show that the election of such person was undue in the same manner as if he had presented a petition complaining of such election. R.S., c. 50, s. 47.

48. Where, on the trial of an election petition claiming the seat for any person, a candidate is proved to have been guilty, by himself or by any person on his behalf of bribery, treating, or undue influence with respect to any person who voted at such election, or where any person retained or employed for reward by or on behalf of such candidate, for all or any of the purposes of such election, as agent, clerk or messenger, or in any other employment, is proved on such trial to have voted at such election, there shall, on the trial of such election petition, be struck off from the number of votes appearing to have been given to such candidate, one vote for every person who voted at such election and who is proved to have been so bribed, treated or unduly influenced, or so retained or employed for reward as aforesaid. R.S., c. 50, s. 48.

49. Where it is found by the report of the trial judges that any corrupt practice has been committed by a candidate at an election, or by his agent, whether with or without the actual knowledge and consent of such candidate, or that any illegal practice has been committed by a candidate or by his official agent or by any other agent of the candidate with the actual knowledge and consent of the candidate, the election of such candidate, if he has been elected, shall be void. R.S., c. 50, s. 49.

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50. Where, on the trial of an election petition, a candidate is proved to have personally engaged any person at the election to which such petition relates as a canvasser or agent in relation to the election, knowing that such person so engaged has, within seven years previous to such engagement, been found guilty of any corrupt practice, or that within five years previous to such engagement he has been found guilty of any illegal practice, by any competent legal tribunal or by the report of any judge or other tribunal for the trial of election petitions, the election of such candidate, if he has been elected, shall be void. R.S., c. 50, s. 50.

51. The provisions of sections 48, 49 and 50 shall in no case apply to any acts done at any election other than the election to which the petition refers, except as to the personal acts of the candidates, and the acts of their agents done with the knowledge and consent of the candidates. R.S., c. 50, s. 51.

52. On the trial of an election petition, if it is proven that a candidate corruptly by himself, or by or with any other person, or by any other ways or means on his behalf, at any time, either before or during the election, directly or indirectly gave or provided, or caused to be given or provided, or was accessory to the giving or providing, or paid wholly or in part any expenses incurred for, any meat, drink, refreshment or provision to or for any person, in order to be elected or for being elected, or for the purpose of corruptly influencing such person or any other person to give or refrain from giving his vote at such election there shall be struck off from the number of votes given for such candidate one vote for every person who has voted and is proved on such trial to have corruptly accepted or taken any such meat, drink, refreshment or provision. R.S., c. 50, s. 52.

53. Where, on the trial of an election petition, it is proved that any corrupt or illegal practice has been committed by or with the actual knowledge and consent of a candidate at an election, or where such candidate is convicted before any competent court of bribery or undue influence, he shall be held guilty of corrupt or illegal practices, and his election, if he has been elected, shall be void. R.S., c. 50, s. 53.

54. Where, upon the trial of an election petition, the trial judges report that a candidate at such election was guilty by his agent or agents of any offence that would render his election void, and further find

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(a) that no corrupt or illegal practice was committed at such election by the candidate personally or by his official agent and that the offences mentioned in the said report were committed contrary to the order and without the sanction or connivance of such candidate or his official agent,

(b) that such candidate and his official agent took all reasonable means for preventing the commission of corrupt and illegal practices at such election,

(c) that the offences were of a trivial, unimportant, and limited character, and

(d) that in all other respects the election was free from any corrupt or illegal practice on the part of such candidate and of his agents,

then the election of such candidate shall not, by reason of the offences mentioned, be void, nor shall the candidate be subject to any incapacity therefor. R.S., c. 50, s. 54.

55. Where, on application made in the proceedings on an election petition or otherwise, it is shown to the court or to the trial judges by sufficient evidence

(a) that any act or omission of any candidate at any election, or of his official agent, or of any other agent or person, constitutes an illegal practice, but

(b) that such act or omission arose from inadvertence or from accidental miscalculation, or from some other reasonable cause of a like nature, and in any case did not arise from any want of good faith, and

(c) that such notice of the application has been given as to the court or trial judges seems fit,

and it seems to the court to be just that the candidate, the said official agent and the other agent and person, or any of them, should not be subject to any of the consequences of the said act or omission, the court or the trial judges may make order and declaration accordingly, and thereupon such candidate, agent or person shall not be subject to any of the consequences of the said act or omission. R.S., c. 50, s. 55.

56. Where, on the trial of an election petition, a candidate is found by the report of the trial judges, by himself or his agents, with his actual knowledge and consent, to have aided, abetted, counselled or procured the commission at such election of the offence of personation by any person, his election, if he has been elected, shall be declared null and void. R.S., c. 50, s. 56.
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JUDGES' REPORT.

57. (1) At the conclusion of the trial, the trial judges shall determine whether the member whose election or return is complained of or any and what other person was duly returned or elected, or whether the election was void, and other matters arising out of the petition, and requiring their determination, and shall, except in the case of appeal hereinafter mentioned, within four days after the expiration of eight days from the day on which they shall so have given their decision, certify in writing such determination to the Speaker, appending thereto a copy of the notes of evidence.

(2) The determination thus certified shall be final to all intents and purposes. R.S., c. 50, s. 57.

58. (1) Every certificate and every report sent to the Speaker in pursuance of this Act shall be under the hands of both judges.

(2) Where the trial judges differ as to whether the member whose return or election is complained of was duly returned or elected, they shall certify that difference, and the member shall be deemed duly elected or returned.

(3) Where the trial judges determine that such member was not duly elected or returned, but differ as to the rest of the determination, they shall certify that difference, and the election shall be deemed to be void.

(4) Where the trial judges differ as to the subject of a report to the Speaker, they shall certify that difference and make no report on the subject on which they so differ. R.S., c. 50, s. 58.

59. When any charge is made in an election petition of any corrupt or illegal practice having been committed at the election to which the petition relates, the trial judges shall, in addition to such certificate, and at the same time, report in writing to the Speaker,

(a) whether any corrupt or illegal practice has or has not been proved to have been committed by or with the knowledge and consent of any candidate at such election, stating the name of such candidate, and the nature of such corrupt or illegal practice;

(b) the names of any persons who have been proved at the trial to have been guilty of any corrupt or illegal practice;

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c) whether corrupt or illegal practices have, or whether there is reason to believe that corrupt or illegal practices have, extensively prevailed at the election to which the petition relates;

(d) whether they are of opinion that the inquiry into the circumstances of the election has been rendered incomplete by the action of any of the parties to the petition, and that further inquiry as to whether corrupt or illegal practices have extensively prevailed is desirable. R.S., c. 50, s. 59.

60. The trial judges may, at the same time, make a special report to the Speaker as to any matters arising in the course of the trial, an account of which ought, in their judgment, to be submitted to the House of Commons. R.S., c. 50, s. 60.

61. Except where otherwise expressly provided by this Act, any order, act, application or thing for the purpose of this Act may be made or done by, to or before a single judge. R.S., c. 50, s. 61.

SPECIAL CASE.

62. (1) When, upon the application of any party to an election petition duly made to the trial judges assigned to hear the said petition, it appears to such judges that the case raised by the petition can be conveniently stated as a special case, such trial judges may direct the same to be so stated.

(2) Any such special case shall, as far as possible, be heard before such judges, who shall thereupon give such judgment as to justice appertains; and in case the decision is final, the trial judges shall certify to the Speaker their decision on such special case, in the manner and within the time hereinbefore provided in cases of election trials. R.S., c. 50, s. 62.

APPEALS.

63. An appeal shall only lie after the final decision of the court after the trial of an election petition and if any party is dissatisfied with such decision, an appeal shall lie to the Supreme Court of Canada from the judgment or decision on any question of law or of fact of the judges who tried the petition. R.S., c. 50, s. 63.

64. The party so desiring to appeal shall, within eight days from the day on which the decision appealed from was given, deposit with the clerk of the court with whom the decision was given, deposit with the clerk of the court with whom 2483 the decision was given, deposit with the clerk of the court with whom 2483 the decision was given, deposit with the clerk of the court with whom 2483 the decision was given, deposit with the clerk of the court with whom 2483 the decision was given, deposit with the clerk of the court with whom 2483 the decision was given, deposit with the clerk of the court with whom 2483 was given, deposit with the clerk of the court with whom 2483 was given, deposit with the clerk of the court with whom 2483 was given, deposit with the clerk of the court with whom 2483 was given, deposit with the clerk of the court with whom 2483 was given, deposit with the clerk of the court with whom 2483 was given, deposit with the clerk of the court with whom 2483 was given, 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the petition was lodged or with the proper officer for receiving moneys paid into court, at the place where the trial of the petition took place, if in the Province of Quebec, and at the office of the clerk of the court in which the petition was presented, if in any other province, the sum of three hundred dollars, as security for costs, and also a further sum of ten dollars as a fee for making up and transmitting the record to the Supreme Court of Canada; and such deposit may be made in legal tender or in the bills of any chartered bank doing business in Canada, and no other security shall be necessary. R.S., c. 50, s. 64.

65. Upon such deposit being so made, the said clerk or other proper officer shall make up and transmit the record of the case to the Registrar of the Supreme Court of Canada, who shall set down the said appeal for hearing by the Supreme Court of Canada at the nearest convenient time, and according to the rules of the Supreme Court of Canada in that behalf. R.S., c. 50, s. 65.

66. (1) The party so appealing shall, within three days after the said appeal has been so set down as aforesaid or within such other time as the court or trial judges, by whom such decision appealed from was given, allow, give to the other parties to the said petition affected by such appeal, or the respective attorneys, solicitors or agent by whom such parties were represented at the trial of the petition, notice in writing of such appeal having been so set down for hearing as aforesaid and may in such notice, if he so desires, limit the subject of the said appeal to any special and defined question or questions.

(2) The appeal shall thereupon be heard and determined by the Supreme Court of Canada, which shall pronounce judgment upon questions of law or of fact, or both, as in the opinion of such Court ought to have been given by the court or the trial judges whose decision is appealed from; and the Supreme Court of Canada may make such order as to the money deposited as aforesaid, and as to the costs of the appeal as it thinks just; and, in case it appears to the Court that any evidence duly tendered at the trial was improperly rejected, the Court may cause the witness to be examined before the Court or a judge thereof, or upon commission. R.S., c. 50, s. 66.

67. Where an appeal, as provided by this Act, is made to the Supreme Court of Canada from the judgment or decision of the trial judges, they shall make to the Supreme Court of Canada the report and certificate with respect to the case of corrupt
corrupt or illegal practices hereinbefore directed to be made, and may make the special report as to any matters arising in the course of the trial as hereinbefore provided, and the same, together with the decision and findings, if any, with respect to corrupt or illegal practices by agents hereinbefore provided for, shall form a part of the record in the said matter to be transmitted to the Supreme Court of Canada on such appeal. R.S., c. 50, s. 67.

68. The Registrar shall certify to the Speaker the judgment and decision of the Supreme Court of Canada, confirming, changing or annulling any decision, report or finding of the trial judges upon the several questions of law as well as of fact upon which the appeal was made, and therein shall certify as to the matters and things as to which the trial judges would have been required to report to the Speaker, whether they are confirmed, annulled or changed, or left unaffected by such decision of the Supreme Court of Canada; and such decision shall be final. R.S., c. 50, s. 68.

PROCEEDINGS OF SPEAKER UPON JUDGES' REPORT.

69. The Speaker shall, at the earliest practicable moment after he receives the certificates and report or reports, if any, of the trial judges or the Supreme Court of Canada, give the necessary directions, and adopt all the proceedings necessary for confirming or altering the return, or, except as hereinafter mentioned, for the issuing of a writ for a new election, for which purpose the Speaker may address his warrant, under his hand and seal, to the Chief Electoral Officer, or for otherwise carrying the determination into execution, as circumstances require. R.S., c. 50, s. 69.

70. The Speaker shall, without delay, communicate to the House of Commons the determination, report and certificate of the trial judges or of the Supreme Court of Canada and his own proceedings thereon; and, when the trial judges or the Supreme Court of Canada make a special report, the House of Commons may make such order in respect of such special report as they think proper. R.S., c. 50, s. 70.

71. When the trial judges or the Supreme Court of Canada in their report on the trial of an election petition under this Act, state that corrupt or illegal practices have, or that there is reason to believe that corrupt or illegal practices have extensively prevailed at the election to which the petition relates, or that they are of opinion that R.S., 1952.
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the inquiry into the circumstances of the election has been rendered incomplete by the action of any of the parties to the petition, and that further inquiry as to whether corrupt or illegal practices have extensively prevailed is desirable, no new writ shall issue for a new election in such case except by order of the House of Commons. R.S., c. 50, s. 71.

COSTS.

72. (1) All costs, charges and expenses of and incidental to the presentation of an election petition under this Act, and to the proceedings consequent thereon, with the exception of such costs, charges and expenses as are by this Act otherwise provided for, shall be defrayed by the parties to or those opposing the petition, in such manner and in such proportions as the court or trial judges determine, regard being had to the disallowance of any costs, charges or expenses that, in the opinion of the court or trial judges, have been caused by vexatious conduct, unfounded allegations or unfounded objections, on the part either of the petitioner or of the respondent, and regard being had to the discouragement of any needless expense by throwing the burden of defraying the same on the parties by whom it has been caused, whether such parties are or are not on the whole successful.

(2) The costs may be taxed in the prescribed manner, but according to the same principles as costs are taxed between parties in actions in the superior courts, and such costs shall be recoverable in the same manner as the costs in the said actions in the same province, or in such other manner as is prescribed. R.S., c. 50, s. 72.

73. (1) No greater counsel fee or fees shall be taxed, as between party and party, in respect of or in connection with the trial, if it does not last longer than one day, than fifty dollars, and, when the trial continues beyond one day, a sum not exceeding forty dollars for each additional day the trial continues, whether one or more counsel are engaged at the trial.

(2) Except as to such witness fees and other actual disbursements, in respect of evidence taxable in ordinary actions between party and party, as are allowed by the judgment or order of the court allowing or apportioning costs, no greater sum, including counsel fees, than three hundred dollars shall be taxed or taxable against either party as costs in the cause. R.S., c. 50, s. 73.

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74. (1) Where costs are awarded in favour of any party against any petitioner, such party, after the expiration of thirty days from the rendering of the decision by the trial judges, or, in case of an appeal, by the Supreme Court of Canada, upon the production of a certificate of taxation from the proper officer, is entitled to receive out of the deposit the amount taxed to him as aforesaid, if the aggregate of the costs taxed against the said petitioner, certificates whereof are within the said period of thirty days filed with the registrar, clerk or other proper officer, does not exceed the deposit.

(2) Where the total amount of the said certificates filed as aforesaid exceeds the deposit, then such party is entitled to recover out of such deposit his proportion thereof.

(3) In the event last aforesaid, such party is entitled forthwith to issue execution, according to the practice in ordinary cases, against the petitioner's goods or lands, for the residue of the costs so taxed to him as aforesaid. R.S., c. 50, s. 74.

75. In appeals under this Act to the Supreme Court of Canada, the said Supreme Court may adjudge the whole or any part of the costs in the court below to be paid by either of the parties; and any order directing the payment of such costs shall be certified by the Registrar of the Supreme Court of Canada to the court in which the petition was filed, and the same proceedings for the recovery of such costs may thereupon be taken in the last mentioned court as if the order for payment of costs had been made by that court or by the judges before whom the petition was tried. R.S., c. 50, s. 75.

76. (1) Where, on the trial of an election petition under this Act, it is proved that any corrupt or illegal practice has been committed by an agent of the candidate without his knowledge or consent, or where it is determined that the election is void by reason of any act of an agent committed without the knowledge and consent of the candidate, and the trial judges are of opinion that costs should be awarded to the petitioner or other party alleging the corrupt or illegal practice, the agent may be condemned to pay such costs.

(2) In such case the trial judges shall order that such agent shall be summoned to appear at a time fixed in such summons, in order to determine whether such agent shall be condemned to pay such costs.
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(3) Where, at any time so fixed, the agent so summoned does not appear, he shall be condemned, on the evidence already adduced, to pay the whole or a due proportion of the costs awarded to the petitioner or other party aforesaid; and where he appears, the court or the trial judges, after hearing the parties and such evidence as is adduced, shall give such judgment as to law and justice appertains.

(4) The party to receive the costs shall have process to recover such costs against such agent in like manner as he might have such process against the respondent; and no process shall issue against the respondent to recover such costs, nor shall the sum be paid out of any money deposited as security until after the return of process against such agent. R.S., c. 50, s. 76.

WITHDRAWAL AND ABATEMENT OF ELECTION PETITIONS.

77. (1) No election petition under this Act shall be withdrawn without the leave of the court or trial judges, according as the petition is then before the court or before the trial judges, upon special application made in and at the prescribed manner, time and place.

(2) No such application shall be made until the prescribed notice has been given, in the electoral district to which the petition relates, of the intention of the petitioner to make an application for the withdrawal of his petition.

(3) A petition shall not abate or be dismissed or withdrawn upon the death, inability or withdrawal of a petitioner.

(4) Upon any petitioner dying, becoming incompetent or being authorized to withdraw, notice shall be given by the clerk of the court by public advertisement in one or more daily or weekly newspapers published in or near the electoral district to which the petition relates, in at least two consecutive issues of such newspapers, which advertisement may be in the Form E in the Schedule.

(5) Another petitioner may be substituted for the petitioner so dying, becoming incompetent or withdrawing, and such substitution may be effected by filing in the court within one month from the date of the last publication of such advertisement, or within such longer period as the court may prescribe, a notice of substitution in the Form D in the Schedule.

(6) The security given on behalf of the original petitioner shall remain as security for any costs that may be awarded against either the petitioner or the substituted petitioner. R.S., 1952.
(7) A substituted petitioner shall stand in the same position as nearly as may be, and be subject to the same liabilities as the original petitioner.

(8) Where a petition is withdrawn, the petitioner is liable to pay the costs of the respondent, unless the court or trial judges otherwise order, and when there are more petitioners than one, no application to withdraw a petition shall be made except with the consent of all the petitioners. R.S., c. 50, s. 77.

78. In every case of withdrawal of an election petition under this Act, if the court or trial judges are of opinion that the withdrawal of such petition was the result of any corrupt arrangement or in consideration of the withdrawal of any other petition, the court or trial judges shall report such opinion to the Speaker, stating the reasons therefor and the circumstances attending the withdrawal. R.S., c. 50, s. 78.

79. (1) Where, before or during the trial of an election petition under this Act,
   (a) the respondent dies,
   (b) the House of Commons resolves that the respondent's seat is vacant,
   (c) the respondent gives notice to the court or trial judges in and at the prescribed manner and time, that he does not intend to oppose or further to oppose the petition, or
   (d) the respondent is summoned to Parliament as a member of the Senate,
   notice of such event shall be given in the prescribed manner in the electoral district to which the petition relates.

   (2) Within the prescribed time after the notice is given, any person who might have been a petitioner in respect of the election to which the petition relates, may apply to the court or trial judges to be admitted as a respondent to oppose the petition or so much thereof as remains undisposed of, and such person shall, on such application, be admitted accordingly to oppose such petition or such undisposed of portion thereof, either with the respondent, if there is one, or in place of the respondent; and any number of persons, not exceeding three, may be so admitted.

   (3) Where either of such events happens during the trial, the trial judges shall adjourn the same, in order that notice that such event has happened may be given as herein provided; and the person or persons so admitted shall be subject to the same liability as the respondent with respect to any costs thereafter incurred. R.S., c. 50, s. 79.

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80. Notwithstanding the abatement of a petition by reason of the death of the respondent, the court or trial judges may make such order, not inconsistent with the provisions of this Act, for the payment of costs previously incurred and for the payment out of court of any moneys deposited as security for costs, as to justice may appertain. R.S., c. 50, s. 80.

81. A respondent who has given the prescribed notice that he does not intend to oppose or further oppose the petition, shall not be allowed to appear or act as a party against such petition in any proceedings thereon, and shall not sit or vote in the House of Commons until the House has been informed of the report on the petition; and the court or trial judges shall, in all cases in which such notice has been given in the prescribed time and manner, report the same to the Speaker. R.S., c. 50, s. 81.

82. When an election petition under this Act complain of a double return, and the respondent has given notice in the prescribed time and manner that it is not his intention to oppose the petition, and no party has been admitted, in pursuance of this Act, to oppose the petition, then the petitioner, if there is no petition complaining of the other member returned on such double return, may withdraw his petition, by notice addressed to the prescribed officer, and upon such withdrawal, the prescribed officer shall report the fact to the Speaker, and the House of Commons shall, thereupon, give the necessary directions for amending the said double return, in such manner as the case requires. R.S., c. 50, s. 82.

RULES OF COURT.

83. (1) The judges of the court, or a majority of them, may, from time to time, make, revoke and alter general rules and orders, for the effectual execution of this Act and of the intention and object thereof, and the regulation of the practice and procedure and costs with respect to election petitions and the trial thereof, and the certifying and reporting thereon.

(2) Any general rules and orders made as aforesaid, and not inconsistent with this Act, shall be deemed to be within the powers conferred by this Act, and shall, while unrevoked, be of the same force as if they were herein enacted; and shall be laid before the House of Commons within three weeks after they are made, if Parliament is then sitting and if Parliament is not then sitting, within three weeks after the beginning of the next session of Parliament. R.S., c. 50, s. 83.

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84.
84. Until rules of court have been made by the judges of the court in any province in pursuance of this Act, and so far as such rules do not extend, the principles, practice and rules on which election petitions touching the election of members of the House of Commons in England were, on the 26th day of May, 1874, dealt with, shall be observed so far as consistently with this Act they can be observed by the court and the judges thereof. R.S., c. 50, s. 84.

GENERAL.

85. The court shall, upon sufficient cause being shown, have power, on the application of any of the parties to a petition, to extend, from time to time, the period limited by this Act, for taking any steps or proceedings by such party. R.S., c. 50, s. 85.

86. The travelling expenses of the trial judges, and all expenses incurred by the sheriff or other officer in consequence of any sitting for the trial of an election petition, and providing a court room and accessories, shall be defrayed in like manner as ordinary travelling expenses of a judge in the province are payable by Canada. R.S., c. 50, s. 86.

87. Every person who, according to the law of the province in which the petition is to be tried, is entitled to practise as an attorney-at-law or solicitor, before the superior courts of such province, may practise as attorney, solicitor or agent, and any person who, according to such law, is entitled to practise as a barrister-at-law or advocate before such courts, may practise as counsel, in the case of such petition, and all matters relating thereto, before the court or trial judges in such province. R.S., c. 50, s. 87.

88. An election petition may be presented, and the trial of an election petition under this Act shall be proceeded with, notwithstanding the acceptance by the respondent of an office of profit under the Crown, or the resignation of his seat, but the respondent may, notwithstanding anything in this or any other Act contained, accept office at any time after the election, subject to the provisions of the House of Commons Act. R.S., c. 50, s. 88.

89. All elections are subject to the provisions of this Act, and shall not be questioned otherwise than in accordance herewith. R.S., c. 50, s. 89.
SUMMARY TRIAL OF CORRUPT OR ILLEGAL PRACTICES AT ELECTIONS.

90. (1) Where, on the trial of an election petition relating to the election of a member of the House of Commons, it is determined that any person has been guilty of a corrupt or illegal practice, within the meaning of this Act, or where, on such trial, there is in the opinion of the trial judges sufficient evidence available that any person has been guilty of such corrupt or illegal practice as aforesaid to warrant his being put on his trial, the trial judges shall order that such person shall be summoned to appear at a time and place to be fixed in such summons in order to be summarily tried for the offence, which shall be specified in the summons.

(2) The time so fixed shall not be more than thirty days from the date of the summons, and the place shall be the nearest convenient court house or other available room. R.S., c. 50, s. 90.

91. (1) The trial judges may, by recognizance, bind such person to appear at the said time and place to be tried, and may, by recognizance, bind any person whom they consider necessary to be examined touching the matter, to attend at the said time and place, and give evidence upon the trial.

(2) Any such recognizance shall be of the same effect, and any forfeiture thereof shall be enforced in the like manner, and any refusal to enter into the same shall entail the same consequences, as if the recognizance had been given or required in any of the superior courts having criminal jurisdiction within the province in which the election was held. R.S., c. 50, s. 91.

92. No such summons, in respect of a corrupt or illegal practice, shall be issued or prosecuted if it appears to the trial judges that a criminal prosecution for the same matter against the same person has been tried before the issue of the summons. R.S., c. 50, s. 92.

93. Upon the issue of any such summons, any criminal prosecution pending in any other court in respect of the same matter shall be stayed. R.S., c. 50, s. 93.

94. The trial judges shall, forthwith after the issue of such summons report to the Secretary of the province in which the election was held, for the information of the Lieutenant Governor, and also to the Secretary of State of Canada, for the information of the Governor General, the fact of the issuing thereof. R.S., c. 50, s. 94.

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95. The county attorney, or other officer on whom, in case the person had been charged with an indictable offence, the like duty would have devolved, shall subpoena to attend at the trial such of the witnesses who, at the trial of the election petition, deposed to any facts material to the charge, as the trial judges may deem necessary or desirable to have subpoenaed, and such other witnesses as he thinks requisite to prove the charge. R.S., c. 50, s. 95.

96. The Attorney General of Canada shall instruct counsel to assist the local authorities in the due prosecution of the accused. R.S., c. 50, s. 96.

97. Where the accused, being duly served a reasonable time before the time fixed for the trial, or being bound by recognizance to appear to be tried, fails to appear at the time and place fixed for the trial, the trial may be proceeded with in his absence. R.S., c. 50, s. 97.

98. One of the trial judges, or, if neither of them is able to attend, then, at the request of the trial judges or one of them, some judge competent under this Act to sit on the trial of an election petition for any district of the province within which the electoral district in question is situate or one of the judges of a superior court having criminal jurisdiction within such province, shall, without a jury and in a summary manner, try the accused, and shall, after hearing the counsel for the prosecution and also, if the accused is present, such accused or his counsel, and also such evidence as is adduced on either side, give such judgment as to law and justice appertains. R.S., c. 50, s. 98.

99. The judge trying the accused shall be received and attended at the trial in the same manner, as far as circumstances admit, as if a sitting were being held of the provincial court of which he is a member. R.S., c. 50, s. 99.

100. The travelling expenses of the judge trying the accused and any expenses necessarily incurred by the sheriff or other officer in connection with the trial, shall be defrayed out of any moneys provided by Parliament for the purpose. R.S., c. 50, s. 100.

101. The judge trying the accused shall be, for all the purposes of the trial and the proceedings connected therewith, or relating thereto, a court of record, and shall, subject to the provisions of this Act, have the same powers, jurisdiction and authority as a judge sitting in any superior court having criminal jurisdiction within the province; and R.S., 1952.
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and the record of any such case shall be filed in the same manner as indictments among and as a part of the records of such superior court. R.S., c. 50, s. 101.

102. Witnesses shall be summoned or subpoenaed and sworn in the same manner, as nearly as circumstances admit, as in cases in a superior court having criminal jurisdiction within the province. R.S., c. 50, s. 102.

103. Any witness, summoned or subpoenaed to attend and give evidence at the trial, whether for or against the accused, shall be bound to attend, and remain in attendance throughout the whole trial; and if he fails so to do he shall be held guilty of contempt of court and may be proceeded against therefor accordingly. R.S., c. 50, s. 103.

104. (1) Upon proof to the satisfaction of the summary trial court of the service of the subpoena upon any witness who fails to attend, and that the presence of such witness is material to the ends of justice, the summary trial court may, by its warrant, cause such witness to be apprehended and forthwith brought before it to give evidence and to answer for his disregard of the subpoena; and such witness may be detained on such warrant before the summary trial court or in the common gaol with a view to secure his presence as a witness, or in the discretion of the summary trial court he may be released on a recognizance with or without sureties conditioned for his appearance to give evidence and to answer for his default in not attending as for a contempt.

(2) The summary trial court may, in a summary manner examine into and dispose of the charge of contempt against such witness, who, if found guilty thereof, is liable to a fine not exceeding one hundred dollars or to imprisonment for a term not exceeding ninety days, with or without hard labour, or to both. R.S., c. 50, s. 104.

105. Any person convicted before a summary trial court for an offence is liable either to the penalty elsewhere expressly provided for such offence, if any, or to imprisonment for a term not exceeding three months, with or without hard labour, and to a fine not exceeding two hundred dollars, and to pay the costs of the prosecution, which shall be taxed by the proper officer under the direction of the summary trial court, and if the said fine and costs are not paid before the expiration of the said term, then to imprisonment for such further time as they remain unpaid not exceeding three months. R.S., c. 50, s. 105.

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106. All fines recovered under this Act shall belong to Her Majesty for the public uses of Canada. R.S., c. 50, s. 106.

107. No person tried under the provisions of this Act for any such corrupt or illegal practice is subject to be otherwise criminally prosecuted in respect of the same matter; but nothing in this section contained affects any disqualification imposed on such person under the operation of any statute. R.S., c. 50, s. 107.

SCRUTINY IN PRINCE EDWARD ISLAND.

108. In the Province of Prince Edward Island a petition under this Act complaining of an undue or improper election or return of any candidate may, if presented not later than twenty days after the day of publication in the Canada Gazette of the receipt of the return to the writ of election by the Chief Electoral Officer, be limited to a demand for a scrutiny of the votes polled at such election and which have been marked "objected to"; and in case such petition is so limited no other questions as to the undue return shall, in the proceedings under such petition for a scrutiny, be entered upon, excepting the scrutiny and determination of the validity of such objected votes properly brought before the court for its determination. R.S., c. 50, s. 108.

109. The judges of the court in Prince Edward Island, or a majority of them, may make all such rules and regulations as may be necessary to carry out effectually the provisions for a scrutiny and to ensure a proper scrutiny of all objected votes polled for any candidate at the election, properly brought before them for scrutiny and adjudication, and to this end may prescribe the times within which the names of the voters whose votes have been challenged and objected to shall be given by the petitioner to the candidate declared elected and by the latter to the petitioner, and such other particulars as they deem proper for the trial and determination of such scrutiny. R.S., c. 50, s. 109.

110. At the close of such scrutiny the trial judges shall confirm or amend the return of the returning officer as they adjudge and determine, and declare which candidate has been duly elected; and such confirmation or amended return shall be certified by them to the Chief Electoral Officer, or to the Speaker of the House of Commons, and shall R.S., 1952.
shall take the place of, and be substituted for, the return of the returning officer; and such trial judges shall make such order as to the costs as they think proper. R.S., c. 50, s. 110.

111. The filing of such limited petition for a scrutiny shall in no way affect or prejudice the right of any voter to file and prosecute any other election petition on any other ground under this Act. R.S., c. 50, s. 111.

SCHEDULE.

A

(Form of Affidavit on Production of Books and Papers.)

IN THE (name of court)

Election for holden on the day of A.D. I, of make oath and say:

1. That I have in my possession or power the documents relating to the matters in question set forth in the first and second parts of the first schedule hereto annexed;

2. I object to produce the said documents set forth in the second part of the said first schedule;

3. (State upon what grounds objection is made, and verify the facts as far as may be);

4. I have had, but have not now, in my possession or power the documents relating to the matters in question set forth in the second schedule hereto annexed;

5. The last mentioned documents were last in my possession or power on (state when);

6. (State what has become of the last mentioned documents, to whom they have been given, and in whose possession they now are);

7. According to the best of my knowledge, remembrance, information and belief, I have not now, and never had in my own possession, custody or power, or in the possession, custody or power of my agents or attorneys, agent or attorney, or in the possession, custody or power of any other person on my behalf, any deed, account, book of accounts, minutes, voucher, receipt, letter, memorandum, paper or writing, or any copy of or extract from any such document or other document whatever, relating to the matters in question, or any of them, or wherein any entry has been made relative to such matters, or any of them, other than and except the documents set forth in the first and second schedule hereto annexed.

Sworn, &c.

(Annex the schedules mentioning the documents in question.) R.S., c. 50, Sch. A.
In the name of court
Election for holden on the day of
A.D. The petition of
humbly submits:
1. That your petitioner was (a duly qualified voter or a candidate, as the case may be) at the above election.
2. That at the said election were candidates, and the returning officer was.
3. That (here state the grounds on which the petitioner relies, and, in case illegal or corrupt acts are alleged the particulars of such acts, as prescribed by section 9).

Wherefore your petitioner prays that it may be determined (that was duly elected or returned or that ought to have been returned or that the election is void, as the case may be).

Dated at this day of A.D.

(Signature of petitioner)

Petitioner.

The address to which papers may be sent
for service upon the petitioner is

R.S., c. 50, Sch. B.

In the Name of Court
Election for holden on the day of
A.D.
The petition of of
humbly submits:
1. That at the above election was returned and duly elected.
2. That a petition has been presented to this Honourable Court praying that
3. That was guilty of (here state the particulars of the unlawful and corrupt acts complained of, as prescribed by section 10).

Wherefore your petitioner prays that the said unlawful and corrupt acts may be inquired into and reported by this Honourable Court.

Dated at this day of A.D.

(Signature of sitting Member)

Petitioner.

The address to which papers may be sent for service upon
the petitioner is

R.S., c. 50, Sch. C.

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In the (Name of Court)
In the matter of the
election for held on the day of
A.D. and the petition of filed in
this Honourable Court.

having (withdrawn, died, or as the case may be)

I, of desire to be substituted as petitioner in his place and stead.

Dated at this day of A.D.

R.S., c. 50, Sch. D.

In the (Name of Court)
Election for held on the day of A.D.

(here insert name of petitioner) the petitioner praying that (here insert prayer of petition) having (withdrawn, died or become incapable of proceeding with the petition or as the case may be) this is to give notice that any person desiring to be substituted as petitioner in the room and stead of the said may file a notice of substitution in the above Court.

Dated at this day of A.D.

R.S., c. 50, Sch. E.
CHAPTER 88.

An Act respecting Dominion Day.

SHORT TITLE.

1. This Act may be cited as the Dominion Day Act. Short title. R.S., c. 49, s. 1.

2. Throughout Canada, in each and every year, the 1st day of July, not being a Sunday, shall be a legal holiday, and shall be kept and observed as such, under the name of Dominion Day. R.S., c. 49, s. 2.

3. When the 1st day of July is a Sunday, the 2nd day of July shall be, in lieu thereof, throughout Canada, a legal holiday, and shall be kept and observed as such under the name of Dominion Day. R.S., c. 49, s. 3.

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

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CHAPTER 89.

An Act to authorize the levying of Duties in respect of Successions.

SHORT TITLE.

1. This Act may be cited as the Dominion Succession Duty Act. 1940-41, c. 14, s. 1.

INTERPRETATION.

2. In this Act,

(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, after the debts, encumbrances and other allowances are deducted therefrom as authorized by subsection (9) of section 7 and by section 8;

(b) "child" means

(i) a child of the deceased,
(ii) a person lawfully adopted while under the age of twelve years by the deceased as his child,
(iii) a person who, during his infancy for a period of not less than ten years, was in law or in fact in the custody and control of the deceased and was dependent upon the deceased for support, or
(iv) a lineal descendant of a person described by subparagraph (i), (ii) or (iii),
if at the time of the death of the deceased the child, person or lineal descendant was
(v) under eighteen years of age in the case of the deceased's own child or adopted child,
(vi) under eighteen years of age and dependent upon the deceased for support, or
(vii) eighteen years of age or over and likewise dependent upon the deceased on account of mental or physical infirmity;

(c)

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"Deceased."  
(c) "deceased" or "deceased person" means a person dying after the 14th day of June, 1941;

"Deputy Minister."  
(d) "Deputy Minister" means the Deputy Minister of National Revenue for Taxation;

"Dutiable value."  
(e) "dutiable value" means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the allowances as authorized by subsection (9) of section 7 and by section 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 of the deceased included in a succession to a successor less the allowances as authorized by subsection (9) of section 7 and by sections 8 and 9;

"Executor."  
(f) "executor" means the executor or administrator of a deceased person, and includes an executor de son tort;

"Interest in expectancy."  
(g) "interest in expectancy" includes an estate, income or interest in remainder or reversion and any other future interest whether vested or contingent, but does not include a reversion expectant on the determination of a lease;

"Minister."  
(h) "Minister" means the Minister of National Revenue;

"Personal corporation."  
(i) "personal corporation" means a personal corporation as defined in the Income War Tax Act;

"Predecessor."  
(j) "predecessor" means the person dying after the 14th day of June, 1941, from whom the interest of a successor in any property is or shall be derived;

"Property."  
(k) "property" includes property, real or personal, movable or immovable, of every description, and every estate and interest therein or income therefrom capable of being devised or bequeathed by will or of passing on the death, and any right or benefit mentioned in section 3;

"Province."  
(l) "province" means any province of Canada and includes the Northwest Territories and the Yukon Territory;

"Succession."  
(m) "succession" means every past or future disposition of property, by reason whereof any person has or shall become beneficially entitled to any property or the income thereof upon the death of any deceased person, either immediately or after any interval, either certainly or contingently, and either originally or by way of substitutive limitation, and every devolution by law. 

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law of any beneficial interest in property, or the income thereof, upon the death of any such deceased person, to any other person in possession or expectancy, and also includes any disposition of property deemed by this Act to be included in a succession;

(n) "successor" means the person entitled under a succession. 1940-41, c. 14, s. 2; 1943-44, c. 24, s. 1; 1944-45, c. 37, s. 1; 1948, c. 47, s. 1.

PART I.

DISPOSITIONS DEEMED TO BE INCLUDED IN A SUCCESSION.

3. (1) A "succession" shall be deemed to include the following dispositions of property and the beneficiary and the deceased shall be deemed to be the "successor" and "predecessor" respectively in relation to such property:

(a) property and income therefrom voluntarily transferred by grant, bargain or gift, or by any form or manner of transfer made in general contemplation of the death of the grantor, bargainor or donor, and with or without regard to the imminence of such death, or made or intended to take effect in possession or enjoyment after such death to any person in trust or otherwise, or the effect of which is that any person becomes beneficially entitled in possession or expectancy to such property or income;

(b) property taken as a donatio mortis causa;

(c) property taken under a disposition operating or purporting to operate as an immediate gift inter vivos, whether by way of transfer, delivery, declaration of trust, or otherwise, made on or after the 29th day of April, 1941, and within three years prior to the death of the deceased;

(d) property taken under a gift whenever made of which actual and bona fide possession and enjoyment has not been assumed by the donee or by a trustee for the donee at least three years before the death of the deceased and thenceforward retained to the entire exclusion of the donor or of any benefit to him, whether voluntary or by contract or otherwise;

(e) property held jointly by the deceased and one or more persons and payable to or passing to the survivor or survivors, except that part of such property which was contributed by the survivor or survivors; and where the joint tenancy or holding is created by a person other than the deceased and the survivor or

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survivors, such property shall be deemed to have been contributed to equally by the deceased and the survivor or equally by the deceased and each of the survivors;

Settlements.

(f) property passing to a beneficiary upon or in consequence of the death of the deceased, where such property passes under any past or future settlement made by deed or any other instrument not taking effect as a will, whereby an interest in such property for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in such property; the expression "settlement" includes any trust, whether expressed in writing or otherwise, in favour of any person, and if contained in a deed or other instrument effecting the settlement, whether such deed, or other instrument was made for valuable consideration or not as between the settlor and any other person;

Annuities, superannuation, pensions.

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

Insurance.

(h) money received or receivable under a policy of insurance effected by any person on his life, or effected on his life by a personal corporation, whether or not such insurance is payable to or in favour of a preferred beneficiary within the meaning of any statute of any province relating to insurance, where the policy is wholly kept up by him or by such personal corporation for the benefit of any existing or future donee, whether nominee or assignee, or for any person who may become a donee, or a part of such money in proportion to

...to the premiums paid by him or by such personal corporation, where the policy is partially kept up by him or by such personal corporation for such benefit;

(i) property of which the person dying was at the time of his death competent to dispose;

(j) property transferred to or settled on or agreed to be transferred to or settled on any person or persons whatsoever on or after the 29th day of April, 1941, and within three years of the death, by the deceased person, in consideration of marriage;

(k) property transferred on or after the 29th day of April, 1941, and within three years prior to the death of the deceased for partial consideration in money or money’s worth paid to the transferor for his own use and benefit to the extent to which the value of the property when transferred exceeds the value of the consideration so paid;

(l) any estate in dower or by the curtesy in any land of the person dying to which the wife or husband of the deceased becomes entitled on the decease of such person.

(2) The artificial creation by a person or with his consent of a debt or other right enforceable against him personally or against property of which he was or might be competent to dispose, or to charge or burden for his own benefit, shall be deemed for the purposes of this Act to have been a disposition made by that person, and in relation to such a disposition the expression “property” in this Act shall include the debt or right created.

(3) The extinguishment at the expense of the deceased of a debt or other right shall be deemed for the purposes of this Act to have been a disposition made by the deceased in favour of the person for whose benefit the debt or right was extinguished, and in relation to such a disposition the expression “property” in this Act shall include the benefit conferred by the extinguishment of the debt or right.

(4) Where, upon the death of a person having a general power to appoint or dispose of property a person takes a beneficial interest in the property as a result of the failure of the deceased to exercise the power, the taking of the interest in the property shall be deemed to be a succession and the beneficiary and the deceased shall be deemed to be the "successor" and "predecessor" respectively in relation to the property. 1940-41, c. 14, s. 3; 1942-43, c. 25, s. 3; 1944-45, c. 37, s. 2.

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4.

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4. (1) A person shall be deemed competent to dispose of property if he has such an estate or interest therein or such general power as would, if he were sui juris, enable him to dispose of the property and the expression "general power" includes every power or authority enabling the donee or other holder thereof to appoint or dispose of property as he thinks fit, whether exercisable by instrument inter vivos or by will, or both, but exclusive of any power exercisable in a fiduciary capacity under a disposition not made by himself, or exercisable as mortgagee.

(2) A disposition taking effect out of the interest of the deceased shall be deemed to have been made by him, whether the concurrence of any other person was or was not required.

(3) Money that a person has a general power to charge on property shall be deemed to be property of which he has power to dispose. 1940-41, c. 14, s. 4.

5. (1) Notwithstanding that the value of the property included in a succession to which each heir, legatee, substitute, institute, residuary beneficiary, or other successor is entitled, cannot in any case be determined until the time of distribution, nevertheless, for the purposes of this Act, all such property shall be valued as of the date of death, and each successor shall be deemed to benefit as if such property less the allowances as authorized by section 8 were immediately distributed, and as if each successor benefited accordingly.

(2) Subject to the provisions hereinafter in this Act contained as to accounting for and payment of duties upon or in respect of interests in expectancy, the duty payable by each successor shall not be subject to any increase or decrease by reason of appreciation or depreciation in the value of the property included in a succession after the date of death or by reason of maladministration or any other cause whatsoever.

(3) Where in this Act the expressions "benefit" or "beneficial interest" appear, these expressions shall be construed as having reference to the benefit deemed to be ascertained or to be ascertainable in accordance with the provisions of this section. 1940-41, c. 14, s. 5.

6. (1) Subject to the exemptions mentioned in section 7, there shall be assessed, levied and paid at the rates provided for in the First Schedule duties upon or in respect of the following successions, that is to say,

(a) where the deceased was at the time of his death domiciled in a province of Canada, upon or in respect of

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of the succession to all real or immovable property situated in Canada, and all personal property where-
soever situated; and

(b) where the deceased was at the time of his death domiciled outside of Canada, upon or in respect of the
succession to all property situated in Canada.

(2) For the purposes of this Act, shares in the capital stock of a corporation incorporated in Canada are deemed
to be property situated in Canada.

(3) Subsection (2) does not apply in respect of shares that were the property of a deceased person in the capital
stock of a corporation whose business operations are of an industrial, mining, commercial, public utility or public
service nature and are, except for management and the designing, purchasing and transportation of goods, carried
on entirely in the country of domicile of the said deceased, either directly or through ownership of shares in, or through
control of, subsidiary or affiliated corporations. 1940-41, c. 14, s. 6; 1948, c. 47, s. 2.

PART II.

EXEMPTIONS AND ALLOWANCES.

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

(a) where the successor is the widow of the deceased,
the value of the property up to the amount of twenty
thousand dollars, which exemption, however, shall be
increased for each child of the deceased,
(i) by five thousand dollars if such child does not
benefit as a result of the death of the deceased;
(ii) by five thousand dollars less the value of the
property included in a succession to the child from
the deceased;

(b) where the successor is a child of the deceased, the
value of the property up to the amount of five thousand
dollars;

(c) where the successor is a child of the deceased having
no surviving parent, the value of the property up to
the amount of fifteen thousand dollars, which exemp-
tion shall be in addition to the exemption provided for
by paragraph (b), but where more than one child is
entitled to exemption hereunder the exemption shall

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be limited to the sum of fifteen thousand dollars divisible amongst such children in proportion to the value of the property included in each succession;

(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;

(e) where the successor is the Dominion of Canada or any province or political subdivision thereof;

(f) in respect of a gift made by the deceased where the same is proved to have been absolute and to have taken effect in the lifetime of the deceased, to have been part of his ordinary and normal expenditure, and to have been reasonable having regard to the amount of his income and the circumstances under which the gift was made;

(g) in respect of any gift made by the deceased prior to the 29th day of April, 1941, where actual and bona fide possession and enjoyment of the property, the subject matter of the gift, has been assumed by the donee or by a trustee for the donee immediately upon the making of the gift and thenceforward retained to the entire exclusion of the donor, or of any benefit to him, whether voluntary or by contract or otherwise;

(h) in respect of a gift made by the deceased in his lifetime where gift tax has been paid under the provisions of the Income War Tax Act, except to the extent to which duty payable under this Act exceeds the gift tax so paid;

(i) where the value of the property included in the succession to any one successor does not exceed one thousand dollars;

(j) in respect of any succession comprising property acquired for or incidental to residence in Canada, by (i) a minister, secretary, or attache, of legation, (ii) a consul, or vice-consul, of career, or (iii) a high commissioner, accredited representative, or the secretaries of their offices, if the foregoing officials are subjects of the country they represent; but such exemption shall only be granted to an extent equivalent to that which is granted in like circumstances by the countries that the said officials represent;

(k)
(k) in respect of pensions granted or payable under the provisions of the Pension Act, or other payments in the nature of pensions administered on the 31st day of July, 1942, by the Canadian Pension Commission as directed by the Governor in Council under section 6 of the Pension Act; and

(l) in respect of pensions granted or payable on account of disability or death arising out of war service by the government of any country which was an ally of Her Majesty at the time of such war service, if and to the extent that such country grants a similar exemption in respect of such pensions granted or payable by the Government of Canada.

(2) In the case of a person dying domiciled outside of Canada, the amount of any exemption under subsection (1) shall be limited so that it shall be only such proportion of the total exemption as the value of property situated in Canada bears to the total value of the property wherever situated.

(3) Where the deceased dies from wounds inflicted, accident occurring, or disease contracted while Canada is or was at war, and while on service with Canadian or any other of Her Majesty's naval, army or air forces or with allied or associated naval, army or air forces, and where the Canadian Pension Commission finds that the circumstances are such that the widow or children of the deceased are entitled or would, if such service had been with the Canadian naval, army or air forces, have been entitled to receive a pension under the Pension Act in respect of such death, or where the Canadian Pension Commission finds that the deceased died from wounds inflicted, accident occurring, or disease contracted, as a result of enemy action within twelve months before death,

(a) the exemptions allowed in paragraphs (a), (b) and (c) of subsection (1) shall be increased by fifty per cent; and

(b) the amount of the duty payable in respect of a succession by any successor coming within Class A or Class B in the First Schedule shall be reduced to such sum as would, if accumulated at compound interest at the rate of three per cent per annum from the date of death with half-yearly rests, at the expiration of the period of the normal expectation of life of a person of the age of the deceased at the time of death (calculated in accordance with mortality tables approved by the Minister) amount to the duty otherwise payable.

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(4) R.S., 1952.
(4) The Canadian Pension Commission shall on the request of the Commissioner investigate the circumstances and report its findings in respect of any case arising under subsection (3).

(5) No duty shall be levied under this Act on the death of a predecessor on or after the 1st day of January, 1948, where the aggregate net value does not exceed fifty thousand dollars.

(6) Where, on the death of a predecessor on or after the 1st day of January, 1948, the aggregate net value exceeds fifty thousand dollars, if the total amount of the duties otherwise payable under this Act exceeds the amount of the difference between the aggregate net value and fifty thousand dollars,

(a) the total amount of the duties is, notwithstanding anything in this Act, an amount equal to the amount of the difference, and

(b) the amount of the duty payable by each successor is an amount equal to the proportion of the amount of the duty otherwise payable by him that the total amount of the duties payable in accordance with this subsection is of the total amount of the duties otherwise payable.

(7) Where Canada has entered into a convention or agreement with another country for the avoidance of double taxation pursuant to which duties are assessable under this Act exclusively in respect of the property situated in Canada where the deceased dies domiciled in that other country, the aggregate net value for the purpose of subsections (5) and (6) means, in the case of a predecessor who dies domiciled in that other country, the aggregate net value of the property wherever situated.

(8) No duty shall be leviable in respect of the proceeds of any insurance policy or in respect of any annuity or other similar contract issued by any person in the ordinary course of business or by Her Majesty under the provisions of the Government Annuities Act, if the assured or the person with whom the contract was made was domiciled outside of Canada at the time of his death.

(9) Where duty has become payable upon or in respect of the succession to any property passing upon the death of any person, and subsequently within five years duty has, on the death of the person to whom the property passed on the first death, again become payable upon or in respect of the same property or any part thereof or property which can be identified as having been acquired in exchange therefor, the value of the property included in both successions.

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sions shall, for the purposes of computing the aggregate
net value and dutiable value in respect of the second
succession, be deemed to be an amount equal to
(a) where the second death occurs within one year of
the first death, fifty per cent,
(b) where paragraph (a) is not applicable and the
second death occurs within two years of the first death,
sixty per cent,
(c) where paragraphs (a) and (b) are not applicable
and the second death occurs within three years of the
first death, seventy per cent,
(d) where paragraphs (a), (b) and (c) are not applic-
able and the second death occurs within four years of
the first death, eighty per cent, and
(e) where paragraphs (a), (b), (c) and (d) are not
applicable and the second death occurs within five
years of the first death, ninety per cent,
of its fair market value. 1940-41, c. 14, s. 7; 1942-43, c. 25,
ss. 4, 6, 7, 8; 1945, c. 18, s. 1; 1948, c. 47, s. 3.

8. (1) In determining the aggregate net value and
dutiable value respectively, an allowance shall be made for
debts and encumbrances (including reasonable funeral
expenses and surrogate, probate or other like court fees, but
not including the charges of solicitors), and in determining
the dutiable value
(a) any debt or encumbrance charged upon or pay-
able out of property passing to a successor shall be
deducted from the value of that property, and
(b) any debt payable generally out of the estate of
the deceased or out of property passing to more than
one successor shall be deducted from the value of that
property in proportion to the interest of each successor
therein.

(2) Notwithstanding anything in subsection (1) allow-
ance shall not be made,
(a) for any debt incurred by the deceased or encum-
brance created by a disposition made by him unless
such debt or encumbrance was created bona fide for
full consideration in money or money's worth wholly
for the deceased's own use and benefit and to be paid
out of his estate;
(b) for any debt in respect whereof there is a right to
reimbursement from any other person unless such
reimbursement cannot be obtained;
(c) more than once for the same debt or encumbrance
charged upon the different portions of the estate;
(d) properties.

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Part III.

Chap. 89. Dominion Succession Duty. Part III.

Debts not realizable out of property.

(d) for any debt or encumbrance or portion thereof that by due process of law cannot be realized out of the property of the deceased;

(e) for any statute barred debt that is not actually and bona fide paid;

(f) save as aforesaid, for the expenses of the administration of any property or the execution of any trust created by the deceased; or

(g) for any estate, legacy, succession or inheritance duties, or any combination of such duties, paid or payable to any province or to any country outside of Canada. 1940-41, c. 14, s. 8.

Duties paid elsewhere.

9. Where the deceased was domiciled outside of Canada at the time of his death any allowance made on account of debts by way of deduction from the value of property situated in Canada, other than debts specifically charged upon the said property, shall be in the proportion that the value of the property situated in Canada bears to the value of the property of the deceased wheresoever situated. 1940-41, c. 14, s. 9.

PART III.

CHARGING PROVISIONS.

Initial Duty.

10. (1) There shall be assessed, levied and paid to the Receiver General of Canada, upon or in respect of each succession mentioned and described in section 6 an initial duty at the rate set forth under the heading “Initial rates dependent on aggregate net value” in the First Schedule that corresponds to the aggregate net value, in the said Schedule, and the duty so levied shall be payable by each successor in respect of his succession.

(2) No duty shall be levied under this section where the aggregate net value exceeds five thousand dollars but does not exceed twenty-five thousand dollars. 1940-41, c. 14, s. 10.

Additional Duty.

11. In addition to the duty imposed by section 10, there shall be assessed, levied and paid upon or in respect of each succession mentioned and described in section 6 a duty at

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the rate set forth in the First Schedule that corresponds to the dutiable value in the said Schedule, as follows:

(a) under the heading Class A of the said Schedule, where the dutiable value exceeds five thousand dollars and where the successor is the widow or child of the deceased;

(b) under the heading Class B of the said Schedule where the dutiable value exceeds one thousand dollars and where the successor is the grandfather, grandmother, father, mother, husband, son-in-law or daughter-in-law of the deceased or a child of the deceased eighteen years of age or over at the date of the death of the deceased and not dependent, at that date, upon the deceased for support on account of mental or physical infirmity;

(c) under the heading Class C of the said Schedule where the dutiable value exceeds one thousand dollars and where the successor is a lineal ancestor (except a grandfather, grandmother, father or mother), a brother or sister of the deceased or any descendant of a brother or sister, or a brother or sister of the father or mother of the deceased or any descendant of such brother or sister; and

(d) under the heading Class D of the said Schedule where the dutiable value exceeds one thousand dollars and where the successor is any person in any other degree of consanguinity to the deceased than as mentioned in paragraphs (a), (b) and (c), or is a stranger in blood to the deceased. 1940-41, c. 14, s. 11.

12. Each successor may deduct from the duties otherwise payable by him under this Act in respect of a succession derived from a predecessor dying after the 31st day of December, 1946, the lesser of

(a) the duty or duties payable by him under the laws of any province or provinces in respect of such succession, or

(b) fifty per cent of the duty otherwise payable by him under this Act in respect of such succession. 1946, c. 46, s. 2.

Persons liable for Duties.

13. (1) Every successor is liable for the duty by this Act levied upon or in respect of the succession to him, and the duty in respect of any gift or disposition inter vivos to a successor is also payable by and may be recovered from the executor of the property of the deceased.

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14. Every executor who is required to pay duty upon or in respect of the succession to property that is not administered by him or does not come into his possession or control is entitled to recover from the successor liable therefor the duty payable upon or in respect of such succession. 1940-41, c. 14, s. 13.

15. Every executor who is required to pay duty upon or in respect of the succession to property that is being administered by him is entitled to deduct from the amount paid over by him the amount of the duty paid by him or, in the event of the successor being satisfied otherwise than in money paid over by him, to recover from the successor the amount of the duty so paid. 1940-41, c. 14, s. 14.

PART IV.

STATEMENTS OF VALUE AND RELATIONSHIP.

16. (1) Every heir, legatee, substitute, institute, or other successor, shall within six months after the death of the deceased or such further time as the Minister, or any officer authorized by him, may allow, and without any notice or demand, make and deliver to the Minister, in such form as he may prescribe, a full, true and correct statement showing:

(a) a full itemized inventory in detail of all the property included in the succession, and the fair market value thereof as of the date of death; and

(b) the successor or successors, their residence, and the degree of relationship, if any, in which they stand to the deceased.

(2) Within six months after the death of the deceased or such further time as the Minister, or any officer authorized by him, may allow, the executor shall make and deliver to the Minister, in such form as he may prescribe, a statement similar to that required by subsection (1).

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(3) Where one of the persons mentioned in subsections (1) and (2) has made and delivered the statement required thereby, the making and delivering of a statement by any other person is not necessary, unless the Minister requires the filing of such other statement within such time as he may designate; failure to comply with the requirements of the Minister renders the person so failing liable for the penalty imposed by section 52. 1940-41, c. 14, s. 15.

17. (1) Where any person required to file a statement pursuant to section 16 omits to disclose any property included in a succession that should have been so disclosed, the person filing the statement is liable to pay to the Receiver General of Canada as a penalty an amount equal to one hundred per cent of the amount of the duty levied in respect of the succession to such property, but in any proceedings to recover such penalty the executor is not liable thereto if he establishes to the satisfaction of the Court that his omission to disclose the property was not intentional.

(2) This section shall not be construed as providing for a penalty in substitution for any penalties otherwise provided for in this Act. 1940-41, c. 14, s. 16.

18. (1) Where the Minister, in order to enable him to make an assessment, or for any other purpose, desires a statement from any person who has not made a statement or any information or additional information from any of the persons mentioned in section 16, he may by registered letter demand from such person such statement, information or additional information.

(2) Such person shall deliver to the Minister such information or additional information within thirty days from the date of mailing of such registered letter.

(3) For the purposes of any proceedings taken under this Act, the facts necessary to establish compliance on the part of the Minister with the provisions of this section as well as default hereunder shall be sufficiently proved in any court of law by the affidavit of the Deputy Minister or any other responsible officer of the Department of National Revenue.

(4) Such affidavit shall have attached thereto as an exhibit a copy or duplicate of the said letter. 1940-41, c. 14, s. 17; 1943-44, c. 24, s. 1.
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19. The Minister may at any time enlarge the time for making and delivering any statement or statements required by section 16 to be so made and delivered. 1940-41, c. 14, s. 18.

20. The Minister may require and demand the production, or the production on oath, by the executor, or by the successor liable for duty under this Act, or by any person having the custody thereof, of any wills, testamentary writings, statements, books of account, or other documents, or of notarial copies of such documents, for the purpose of enabling the Minister to determine the duty or duties payable under this Act, and the same shall be produced within thirty days from the date of mailing of such demand by registered letter. 1940-41, c. 14, s. 19.

21. Any person authorized thereto by the Minister in writing may make such inquiry as such person may deem necessary for ascertaining the property included in a succession, and for the purposes of such inquiry, such person shall have all the powers and authority of a commissioner appointed under Part I of the Inquiries Act. 1940-41, c. 14, s. 20.

PART V.
PAYMENT OF DUTIES.

22. The statement or statements made and delivered to the Minister pursuant to section 16 shall with all due despatch be checked and examined. 1940-41, c. 14, s. 21.

23. (1) After examination of the statement or statements so made and delivered the Minister shall assess the duty or duties payable under this Act and shall send notice of such assessment by registered mail to the executor and such notice shall be deemed to be notice to all persons liable for payment of the duties imposed by this Act.

(2) Where there is no executor liable or accountable for any duty or duties, notice of assessment shall be sent by registered mail to the successor. 1940-41, c. 14, s. 22.

24. Subject to the provisions of section 36 and notwithstanding any prior assessment, or if no assessment has been made, the executor and the other person or persons liable for any duties payable under this Act continue to be liable for the said duties and to be assessed therefor and the Minister may at any time assess, re-assess, or make additional assessment.

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additional assessments upon any persons, and in respect of any property the subject-matter of a succession, for duties, interest and penalties. 1940-41, c. 14, s. 23.

25. (1) Unless otherwise herein provided, the duties imposed by this Act are due and payable within six months after the death of the deceased, and if the duties or any part thereof are paid within such period no interest is chargeable or payable on the amount so paid.

(2) Where an executor pays the duty on the present value of an interest in expectancy within the time prescribed by this section or within such extended time as may be granted for payment thereof under section 28, no successor has any right of action against the executor by reason of the duty having been paid before the interest falls into possession, or by reason of a decline in value having taken place between the date of the death of the deceased and the date of the falling into possession.

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

(4) The Deputy Minister or any officer duly authorized by him, may cause to be registered in the office of land titles, or land registry office as the case may be, a caution claiming duty upon or in respect of a succession consisting of land, or a mortgage or charge upon land, or a beneficial interest therein, where such land, mortgage or charge is situate in Canada, and forms part of the successions derived from a predecessor dying domiciled outside of Canada. 1940-41, c. 14, s. 24; 1942-43, c. 25, s. 9; 1943-44, c. 24, s. 1.

26. If the duties mentioned in section 25, or any part thereof, are not paid within the time provided therein, interest at the rate of five per cent per annum from the date when the same became due and payable, shall be charged and paid on the amount of duty from time to time unpaid. 1940-41, c. 14, s. 25.

27. The Minister may accept security satisfactory to him for payment of the duties within the time or times provided by this Act or within such further time as may be granted by him for payment thereof. 1940-41, c. 14, s. 26.
28. Where the Minister is satisfied that the duty leviable in respect of any succession cannot without excessive sacrifice be raised at once, or for any other reason satisfactory to the Minister, he may allow payment to be postponed for such period, to such extent, and on payment of such interest not exceeding five per cent or any higher interest yielded by the property, and on such terms as the Minister thinks fit. 1940-41, c. 14, s. 27.

29. (1) Where an annuity, term of years, life estate, or income is created by the will of a deceased person, or by any other disposition deemed to be included in a succession, the duty for which any person, who benefits by such annuity, term of years, life estate or income, is liable, shall, unless otherwise provided herein, be paid in four equal annual instalments at the end of one, two, three and four years, respectively, after the death of the deceased.

(2) Where the deceased had any interest in expectancy the duty levied on such interest in expectancy or on the successor or beneficiary in respect thereof may be paid as provided by section 25 or in the manner provided by subsection (4) or subsection (6).

(3) Where any interest in expectancy is created by the will of a deceased person or by any disposition, the duty for which any person who benefits by such interest in expectancy is liable, may be paid as provided by section 25 or in the manner provided by subsection (4) or subsection (6).

(4) The duty mentioned in subsection (2) and subsection (3) if not paid within the time limited by section 25 shall be due when such interest in expectancy falls into possession and shall be paid within three months thereafter on the basis of the fair market value at the date of falling into possession of the property in respect to which such interest in expectancy existed and no deduction shall be made for any duty paid on or with respect to any prior interest, income or annuity arising out of the property in respect of which such interest in expectancy exists.

(5) Notwithstanding the provisions of subsections (2), (3), (4) and (6), the duty mentioned in subsections (2) and (3) may, with the consent of the Minister, be paid after the time provided for by section 25 and before such interest in expectancy falls into possession and shall be on the basis of the fair market value of such interest in expectancy ascertained as provided herein, as at the date when such consent is given, and no deduction shall be made for such interest in expectancy.

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for any duty paid on or with respect to any prior interest, income or annuity arising out of the property in respect of which such interest in expectancy exists.

(6) Where any interest in expectancy is an annuity, term of years, life estate or income, the duty levied on the successor in respect of such interest in expectancy or part thereof, if not sooner paid, shall be paid in four equal instalments at the end of one, two, three and four years, respectively, after the date when such annuity, term of years, life estate or income commenced to be enjoyed. 1940-41, c. 14, s. 28.

30. (1) If any instalment of duty mentioned in subsection (1) of section 29, or any part thereof, is not paid within the time limited therein, interest at the rate of five per cent per annum from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid.

(2) If the duty mentioned in subsection (4) of section 29, or any part thereof, is not paid within three months after the interest in expectancy falls into possession, interest at the rate of five per cent per annum from the date of falling into possession shall be charged and paid on the amount from time to time unpaid.

(3) If any instalment of duty, mentioned in subsection (6) of section 29, or any part thereof, is not paid within the time provided therein, interest at the rate of five per cent per annum from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid. 1940-41, c. 14, s. 29.

31. Where the whole or part of the income or interest from property is directed to be accumulated for a period for the benefit of any person or persons or class to whom or to any of whom at the expiration of such period such property passes, or income, or interest, becomes payable, such property shall be deemed for the purposes of this Act an interest in possession on the death of the deceased, and the duty in respect of the succession thereto shall be payable within the time mentioned in section 25, and, if not paid within that time, shall bear interest as provided by section 26. 1940-41, c. 14, s. 30.

32. Where a general power to appoint any property either by instrument inter vivos, or by will, or both, is given to any person, the duty levied in respect of the succession thereto shall be payable in the same manner and at the same

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same time as if the property itself had been given, devised or bequeathed, to the person to whom such power is given. 1940-41, c. 14, s. 31.

Composition. 33. Where it appears to the Minister that, by reason of the number of deaths or of the complicated or contingent nature of the interest of different persons in property, it is difficult to ascertain exactly the rate or amount of duty payable in respect of the succession, or so to ascertain the same without undue expense in proportion to the value of the property, the Minister, on the application of any person liable for any duty in respect of the succession, and upon his furnishing to the Minister all the information in his power respecting the amount of the property and the several interests therein and other circumstances of the case, may by way of composition for all or any duty payable in respect of the succession assess such sum as, having regard to the circumstances, appears proper, and the Minister may accept payment of the sum so assessed in full discharge of all claims for duty in respect of the succession, and shall give a certificate of discharge accordingly. 1940-41, c. 14, s. 32.

Value of property. 34. (1) Subject to the provisions of this Act, the fair market value of the property included in any succession for the purpose of duty shall be ascertained by the Minister in such manner and by such means as he thinks fit, and, if he authorizes a person to inspect any property and report to him the value thereof for the purposes of this Act, the person having the custody or possession of that property shall permit the person so authorized to inspect it at such reasonable times as the Minister thinks necessary.

(2) Where the Minister requires a valuation to be made by a person named by him, the reasonable costs of such valuation shall be paid by the Minister. 1940-41, c. 14, s. 33.

Valuation of annuities. 35. The value of every annuity, term of years, life estate, income, or other estate, and of every interest in expectancy in respect of the succession to which duty is payable under this Act shall for the purposes of this Act be determined by such rule, method and standard of mortality and of value, and at such rate of interest as from time to time the Minister may decide. 1940-41, c. 14, s. 34.

Certificate of discharge. 36. (1) Where there is no duty payable, or where the duty has been paid or secured to the satisfaction of the Minister, he shall, if required by the person liable for the duty, R.S., 1952.
duty, give a certificate to that effect, which shall discharge from any further claim to duty the person liable therefor as mentioned in the certificate.

(2) The Minister shall not be bound to grant such certificate until the expiration of one year from the death of the deceased.

(3) Such certificate shall not discharge any person from the duty in case of fraud or failure to disclose material facts, and shall not affect the rate of duty payable in respect of property the subject matter of the succession not originally disclosed, and the duty in respect of the succession to such property shall be at such rate as would be payable if the value thereof were added to the value of the property in respect of the succession to which duty has been already accounted for.

(4) The Minister, upon proof to his satisfaction that an overpayment of duty has been made, may refund the amount of such overpayment, but no such refund shall be made after the expiration of one year from the receipt by the Minister of an amount purporting to be in full settlement of the duty. 1940-41, c. 14, s. 35.

PART VI.

APPEALS AND PROCEDURE.

Notice of Appeal.

37. (1) Any person who objects to the amount of duty assessed upon or in respect of the succession to property, or who considers that property the subject matter of the succession has been excessively valued by the Minister, or that he is not liable for the duty assessed, may personally or by his solicitor, within three months after the date of mailing of the notice of assessment provided for in section 23, serve a notice of appeal upon the Minister.

(2) Such notice of appeal shall be in writing and shall be served by mailing the same by registered post addressed to the Minister of National Revenue at Ottawa.

(3) Every such notice shall, as closely as may be, follow the form contained in the Second Schedule, and shall set out clearly the reasons for appeal and all facts relative thereto. 1940-41, c. 14, s. 36.

Review of Assessment.

38. Upon receipt of the said notice of appeal, the Minister shall duly consider the same and shall affirm or amend the assessment appealed against and shall notify the appellant of his decision by registered post. 1940-41, c. 14, s. 37.
Notice of Dissatisfaction.

39. (1) If the appellant, after receipt of the said decision, is dissatisfied therewith, he may, within one month from the date of the mailing of the said decision, mail to the Minister by registered post, a notice entitled

"The Dominion Succession Duty Act
Notice of Dissatisfaction

In re the appeal of ................. of the ................. of ................., in the Province of ................."

stating that he desires his appeal to be set down for trial.

(2) The appellant shall forward therewith a final statement of such further facts, statutory provisions and reasons that he intends to submit to the court in support of the appeal as were not included in the aforesaid notice of appeal, or in the alternative, a recapitulation of all facts, statutory provisions and reasons as the appellant intends to submit to the court in support of his appeal. 1940-41, c. 14, s. 38.

Security for Costs.

40. (1) The party appealing shall thereupon give security for the costs of the appeal to the satisfaction of the Minister in a sum not less than four hundred dollars.

(2) Unless such security is furnished by the party appealing within one month after the mailing of the notice of dissatisfaction the appeal and all proceedings thereunder shall become null and void. 1940-41, c. 14, s. 39.

Reply of the Minister.

41. Upon receipt of the said notice of dissatisfaction and statement of facts, the Minister shall reply thereto by registered post admitting or denying the facts alleged and confirming or amending the assessment or any amended, additional or subsequent assessment. 1940-41, c. 14, s. 40.

Proceedings in the Exchequer Court.

42. (1) Within two months from the date of the mailing of the said reply, the Minister shall cause to be transmitted to the Registrar of the Exchequer Court of Canada, to be filed in the said court, copies of the following documents:

(a) the statement or statements delivered to the Minister under this Act;
(b) the Notice of Assessment appealed;
(c) the Notice of Appeal;
(d) the decision of the Minister;

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(e) the Notice of Dissatisfaction;
(f) the reply of the Minister; and
(g) all other documents and papers relative to the assessment under appeal.

(2) The matter shall thereupon be deemed to be an Filing action in the said Court ready for trial or hearing, but should it be deemed advisable by the Court or a judge thereof that pleadings be filed, an order may issue directing the parties to file pleadings. 1940-41, c. 14, s. 41.

43. All subsequent proceedings shall be entitled Title of "In re the Dominion Succession Duty Act, and the appeal cause.
of ...................... of ...................... in the Province of ......................"

and notice and copies of all further proceedings shall be served upon the Deputy Minister or other responsible officer personally of the Department of National Revenue at Ottawa. 1940-41, c. 14, s. 42; 1943-44, c. 24, s. 1.

44. (1) After an appeal has been set down for trial or hearing as above provided, any fact or statutory provision not set out in the said notice of appeal or notice of dissatisfaction may be pleaded or referred to in such manner and upon such terms as the Court or a judge thereof may direct.

(2) The Court may refer the matter back to the Minister for further consideration. 1940-41, c. 14, s. 43.

45. Subject to the provisions of this Act, the Exchequer Exclusive Court shall have exclusive jurisdiction to hear and determine Court all questions that may arise in connection with any assessment made under this Act and in delivering judgment may make any order as to payment of any duty, interest or penalty or as to costs as to the said Court may seem right and proper. 1940-41, c. 14, s. 44.

46. An assessment shall not be varied or disallowed Irregularities because of any irregularity, omission or error on the part of any person in the observation of any directory provision up to the date of the issuing of the notice of assessment. 1940-41, c. 14, s. 45.

47. Proceedings before the Exchequer Court hereunder Proceedings shall be held in camera upon request made to the Court by any party to the proceedings. 1940-41, c. 14, s. 46.

48. When a notice of appeal is not served or a notice of dissatisfaction is not mailed within the time limited therefor, the right of the person assessed to appeal ceases and the assessment is valid and binding notwithstanding any error, defect or omission therein or in any proceedings required by this Act. 1940-41, c. 14, s. 47.

PART VII.

PROHIBITIONS AND PENALTIES.

49. Before delivering or transferring any property of the deceased or any interest in such property to any heir, legatee, donee or other successor, the executor shall first pay all the duties assessed and levied under this Act to the extent to which he is liable in his representative capacity or shall furnish security satisfactory to the Minister for the payment of such duties, and any executor who acts in contravention of this provision is personally liable for the duties, and in addition is liable to a penalty equivalent to double the amount of such duties. 1940-41, c. 14, s. 48.

50. (1) On the death of any person, whether he dies domiciled in a province of Canada or elsewhere, unless the consent in writing of the Minister is obtained,

(a) no bank, trust company, insurance company or other corporation, having its head office, principal place of business, office from which payments are made, register of transfers, or any place of transfer in Canada, shall deliver, assign, transfer, or pay, or permit the delivery, assignment, transfer or payment of

(i) any property situated in Canada in which the deceased at the time of his death had any beneficial interest, or

(ii) any money payable as a result of death under any contract of insurance either effected, contracted for or applied for by the deceased, or in which the deceased had at the time of his death any interest, where the deceased was at his death domiciled in one of the provinces of Canada; and

(b) no person in Canada, other than a person acting in the capacity of executor shall deliver, assign, transfer or pay or permit the delivery, assignment, transfer or payment of any property in which the deceased had at the time of his death any beneficial interest.

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

(a) moneys due under any contract of life insurance;
(b) moneys payable by any benevolent or friendly society to an estate of a deceased person or to any member or members of his family; or
(c) superannuation benefits payable to any member of the family of a deceased employee, including refunds of pension contributions.

(3) Notwithstanding anything contained herein, property not exceeding five hundred dollars in value or amount included in a succession may be transferred or paid without the consent of the Minister in each of the following cases, if notice of such transfer or payment is given forthwith to the Minister, and if the property comes within any of the following classes, namely:

(a) moneys in any branch of a bank;
(b) moneys deposited with a trust company, loan company, or similar institution; or
(c) salary, wages or gratuities payable to the representatives or relatives of deceased employees.

(4) Every bank, trust company, insurance company, or other corporation, and every other person who fails to comply with this section is guilty of an offence, and for each offence is liable to a penalty of one thousand dollars and an amount not exceeding the amount of duty levied on or with respect to the transmission or disposition of any property dealt with in contravention of this section, but such penalties do not apply when the Minister is satisfied that the contravention was not wilful and occurred through ignorance of such death. 1940-41, c. 14, s. 49; 1942-43, c. 25, s. 10.

51. (1) Unless the consent thereto in writing of the Minister or his representative is obtained, no person shall permit the opening of any safe, compartment of a safe, vault, or safety deposit box or the removal thereof where such depository contains any negotiable instrument, certificates representing indebtedness under bond or otherwise or representing any holdings of stock, muniment of title, insurance policy or any other

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other property belonging to a deceased person, or permit the withdrawal from such depository of anything mentioned in this clause; or

(b) deliver up or part with the possession of any property belonging to a deceased person that is at the time of the death of that person held by him for safe-keeping.

(2) Notice in writing of the intention to open up any such depository or to withdraw anything therefrom or to deliver up or part with the possession of any property held for safe-keeping as aforesaid shall be served on the Minister or his representative at least ten days, or other period to which the Minister may agree, before such opening, withdrawal, delivery or parting with possession is to take place, and the Minister or his representative may attend at the time and place aforesaid and there give a consent in writing thereto, and he may examine the contents thereof, or the Minister may give such consent without so attending and examining as herein provided.

(3) Every person who fails to comply with this section is guilty of an offence and for each offence is liable to a penalty not exceeding one thousand dollars, and an amount not exceeding the amount of duty levied on or with respect to the properties contained in the safe, compartment of a safe or vault, or safety deposit box, opened or removed in contravention of this section, but such penalty does not apply when the Minister is satisfied that the contravention of this section was not wilful and occurred through ignorance of such death.

(4) Notwithstanding the provisions of this section, the will of the deceased may, at any time, with the consent of the Minister or his representative, be removed from such depository. 1940-41, c. 14, s. 50.

52. (1) Every person failing to deliver the statement required by section 16 is liable to a penalty of ten dollars for each day of default which elapses after the time limited for delivering such statement, but such penalty shall not in any case exceed one thousand dollars.

(2) Every person failing to complete the information required on the forms prescribed by the Minister for reporting the particulars required by section 16 is liable to a penalty of ten dollars where the aggregate net value of the property the subject matter of the succession does not exceed fifty thousand dollars, and to a penalty of one hundred dollars where the aggregate net value exceeds fifty thousand dollars. 1940-41, c. 14, s. 51.

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53. For every default in complying with the provisions of section 18 and section 20, the persons in default are each liable on summary conviction to a penalty of not less than twenty-five dollars for each day during which the default continues. 1940-41, c. 14, s. 52.

54. (1) Any person wilfully making a false statement in any statement required by section 16, or in the information required by the Minister, is liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment, or to both such fine and imprisonment.

(2) Any information or complaint with respect to any offence against the provisions of this section, whenever the prosecution, suit or proceeding is instituted under the provisions of the Criminal Code relating to summary convictions may be laid or made within three years from the time when the matter of the information or complaint arose. 1940-41, c. 14, s. 54.

55. (1) No person employed in the service of Her Majesty shall communicate or allow to be communicated to any person not legally entitled thereto, any information obtained under the provisions of this Act, or allow any such person to inspect or have access to any written statement furnished under the provisions of this Act.

(2) Any persons violating any of the provisions of this section are liable on summary conviction to a penalty not exceeding two hundred dollars. 1940-41, c. 14, s. 55.

56. Any information or complaint under this Act may be laid or made by any person authorized thereunto by the Minister. 1940-41, c. 14, s. 55.

PART VIII.

REMEDIES OF CROWN TO RECOVER DUTIES.

57. All duties, interest, penalties and costs assessed or imposed or ordered to be paid under the provisions of this Act, shall be deemed to be a debt due to Her Majesty and shall be recoverable as such in the Exchequer Court of Canada or in any other court of competent jurisdiction in the name of Her Majesty or in such other manner as is in this Act provided. 1940-41, c. 14, s. 56.

58. (1) All duties, interest and penalties payable under this Act remaining unpaid, whether in whole or in part, after four months from the date of mailing of the notice of assessment may be certified by the Deputy Minister.
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Recovery in Exchequer Court.

(2) On the production to the Exchequer Court of Canada, such certificate shall be registered in the said Court and shall, from the date of such registration, be of the same force and effect, and all proceedings may be taken thereon as if the certificate were a judgment obtained in the said Court for the recovery of a debt of the amount specified in the certificate, including interest to date of payment as provided for in this Act and entered upon the date of such registration.

(3) Where a certificate is registered pursuant to subsection (2) in respect of the liability of an executor, any writ of execution issued under and by virtue of such registration shall be executed only against the property of the deceased being administered by him unless he has been guilty of contravening section 49 in which case it may be executed against property owned by him personally.

(4) All reasonable costs and charges attendant upon the registration of such certificate shall be recoverable in like manner as if they were part of such judgment. 1940-41, c. 14, s. 57; 1943-44, c. 24, s. 1.

PART IX.

ADMINISTRATION.

Administra-

59. (1) The Minister has the administration of tion by this Act and the control and management of the collection of the duties imposed hereby, and of all matters incident thereto, and of the officers and persons employed in that service.

Regulations.

(2) The Minister may make any regulations deemed necessary for carrying this Act into effect, and in particular may make regulations:

(a) prescribing forms and providing for the use thereof;

(b) prescribing the amount, form and manner in which security shall be furnished;

(c) prescribing what rule, method and standard of mortality and of value, and what rate of interest shall be used in determining the value of annuities, terms of years, life estates, income, and interests in expectancy; and

(d) authorizing the Deputy Minister to exercise such of the powers conferred by this Act, as may, in the opinion of the Minister, be conveniently exercised by the Deputy Minister. 1940-41, c. 14, s. 58; 1943-44, c. 24, s. 1.

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60. (1) The Governor in Council may from time to time appoint officers and other persons to carry out this Act or any order in council or regulations made hereunder.

(2) The Governor in Council may assign the name of office of such officers and other persons, and prescribe such salaries or pay for their services and responsibilities as he deems necessary and reasonable, and may appoint the times and manner in which the same shall be paid. 1940-41, c. 14, s. 59.

61. (1) Notwithstanding anything contained in this Act the Governor in Council may enter into an agreement with the Government of any province of Canada for the purpose of obtaining information as to the valuations determined by such province for succession duty purposes and for such other purpose as may be deemed expedient for the administration of this Act.

(2) The agreement hereinbefore mentioned may be entered into upon such terms and conditions as the Governor in Council shall see fit, and in doing so the Governor in Council may determine the remuneration to be paid to such province in respect of the services to be performed herein.

(3) Where an agreement is entered into with any province of Canada as mentioned in subsections (1) and (2), the Minister may accept a duplicate of the affidavit of value and relationship filed in such province for succession duty purposes in lieu of the statement to be made and delivered by section 16, if such duplicate affidavit is delivered within the time prescribed by this Act. 1940-41, c. 14, s. 60.
## FIRST SCHEDULE.

**RATES OF DUTY.**

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R.S., 1952.
Sh .

Dominion Succession Duty .

Chap . 89 .

31

FIRST SCHEDULE — Continued
Initial
Aggregate Net Value

Rates

Dutiable Value

Additional Rates Dependent
on Dutiable Value

Dependent
on

Not

Exceeding
$

Aggregate
Net Value

Exceeding

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112,500

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120,000

120,000
122,500

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Class

Class

Exceeding

B

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D

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Exceeding

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6.1

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FIRST

R.S., 1952.


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1946, c. 46, s. 1. 2532 SECOND R.S., 1952.
SECOND SCHEDULE

In re the Dominion Succession Duty Act and.............

(name of appellant)

of the....................of..............................

(address)

Provincia of ..................................................

Appellant.

Notice of appeal is hereby given from the assessment
bearing date the....................day of............... 19 , wherein a duty (or duties) in the sum of $...........
levied in respect of.................. ................................

Then follow with,

1. Full statement of facts;
2. Full statement of reasons for appeal.

Dated this....................day of.............. 19 .

..................................................

(Signature).

1940-41, c. 14, Second Schedule.

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

2533

R.S., 1952.
CHAPTER 90.

An Act respecting Dominion Water-powers.

SHORT TITLE.

1. This Act may be cited as the Dominion Water Power Short title. Act. R.S., c. 210, s. 1.

INTERPRETATION.

2. In this Act,

(a) "Dominion water-powers" means any water-powers on public lands, or any other water-powers that are the property of Canada and have been or may be placed under the control and management of the Minister;

(b) "Minister" means the Minister of Resources and Development;

(c) "public lands" means lands belonging to Her Majesty in right of Canada and includes lands of which the Government of Canada has power to dispose;

(d) "stream" or "water" means any river, brook, lake, pond, creek or other flowing or standing water;

(e) "undertaking" means the undertaking required or proposed to be established or carried on in pursuance of this Act or of the regulations, by Her Majesty or by any applicant, licensee or person in the development of any Dominion water-power or in the transmission, distribution or utilization of the force or energy produced from such water-power; and includes, in so far as authorized or required in any case,

(i) the storage, pondage, penning back, regulation, augmentation, carriage, diversion and use of water or of the flow thereof.

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(ii) the generation of energy at any plant that is used as an auxiliary to the water-power plant,

(iii) the surveying, the laying out, the constructing, the maintaining and the operating of works, including dams, flumes, penstocks, power stations, transmission lines, terminal stations and substations,

(iv) the surveying of any public lands or other lands, the carrying on of investigations, and the collection of data,

(v) the acquisition and use of lands and properties or any interest therein,

(vi) the administration and management of the required lands, works and properties, and the business connected therewith,

(vii) matters incidental to any of the foregoing;

(f) "water-power" includes any force or energy of whatever form or nature contained in or capable of being produced or generated from any flowing or falling water in such quantity as to make it of commercial value. R.S., c. 210, s. 2; 1949 (2nd Sess.), c. 18, s. 9; 1950, c. 22, s. 25.

3. This Act applies

(a) to all Dominion water-powers;

(b) to all public lands required in connection with the development or working of such water-powers or for purposes incidental thereto;

(c) to all lands and properties that may be acquired or authorized to be acquired under the terms and for the purposes of this Act, or may heretofore have been acquired and are still used or may be required in connection with Dominion water-powers;

(d) to the power and energy produced or producible from the waters on or within the said lands, whether the power or energy derived therefrom or any portion thereof is distributed upon or utilized on the public lands or not;

(e) to all undertakings established or carried on in respect of any Dominion water-powers; and

(f) to all matters incidental thereto. R.S., c. 210, s. 3; 1950, c. 22, s. 25.

4. The property in and the right to the use of all Dominion water-powers are hereby declared to be vested in and shall remain in the Crown, saving, however, any rights of property in or to the use of such powers that before the 6th R.S., 1952.
6th day of June, 1919, have been granted by the Crown; and every undertaking hereunder is hereby declared to be a work for the general advantage of Canada. R.S., c. 210, s. 4.

5. (1) Public lands
   (a) upon or within which there is water-power,
   (b) required for the protection of any water-power, or
   (c) required for the purposes of any undertaking, and the water-powers and waters thereon shall not be open to entry, and except as hereinafter otherwise provided, no interest therein shall be leased or otherwise granted or conveyed by the Crown; and any grant or conveyance hereafter made of any such lands or any interest therein, except in pursuance of this Act and the regulations, shall not vest in the grantee any exclusive or other property or interest with respect to such lands.

   (2) Where small areas only of any parcel or subdivision of any public lands are required to be submerged along the bank of any stream in connection with an undertaking, and where it has not been found practicable or expedient to make surveys for the purpose of setting out the exact limits of the area to be flooded, the Minister may dispose of such parcel or subdivision in accordance with the provisions of any other Act or regulation applicable to the disposal of such lands, reserving, however, the right at any time to raise the water surface to such elevation as may be required in connection with such undertaking. R.S., c. 210, s. 5; 1950, c. 22, s. 25.

6. Where any land or any interest therein is required by Her Majesty for any undertaking or is necessary for creating, protecting or developing any water-power, the Governor in Council may direct the Minister on behalf of Her Majesty to acquire by expropriation the title to such land or interest therein as may be required, and thereupon the provisions of the Expropriation Act in so far as applicable apply as if included in this Act. R.S., c. 210, s. 6.

7. (1) Any person who, in pursuance of this Act or of the regulations, is authorized to carry out any undertaking, may after receiving written authority from the Minister, enter upon, use, occupy, take and acquire any lands other than public lands, or any interest therein that may, in the opinion of the Minister, be required for such undertaking, and thereupon all the provisions of the Railway Act, which and in so far as they are applicable to the taking and acquisition of lands by any railway company, apply as if they were R.S., 1952.
were included in this Act, the Minister being substituted for the Minister of Transport and for the Board of Transport Commissioners for Canada, and the Department of Resources and Development being substituted for the Department of Transport, respectively, wherever in such provisions of the said Act the said Minister of Transport, the said Board of Transport Commissioners or the said Department of Transport is referred to.

(2) This section does not apply or extend to lands belonging to any railway company that are used or required by such company for the purposes of its railway. R.S., c. 210, s. 7; 1936, c. 34, s. 3; 1938, c. 53, s. 3; 1949 (2nd Sess.), c. 18, s. 9; 1950, c. 22, s. 25.

8. (1) Where an entry, permit, lease or licence has been granted or issued, or the Crown has entered into any agreement or other form of conveyance under which public lands that are required or any interest in which is required for an undertaking, are occupied or held in a manner inconsistent with the carrying out of such undertaking, the Governor in Council may order and direct the cancellation of such entry, permit, lease, licence or agreement, in whole or in part, or may direct that the terms thereof be so modified as to reserve to the Crown such lands or such rights in the said lands as may be required for such undertaking.

(2) In every case compensation shall be paid to the permittee, entrant, lessee, licensee or party to such agreement or other form of conveyance.

(3) In the case of a complete cancellation, such compensation shall include such sums as have been actually paid to the Crown on account of such lands and expended for improvements thereon, with interest at the rate of six per cent per annum, as well as an amount to cover the estimated actual loss or damage, if any, sustained by reason of such cancellation.

(4) In the case of partial cancellation, such compensation shall include the actual reasonable value, if any, of the lands or interest therein taken.

(5) The Minister shall in each case fix the amount of the compensation to be paid, subject to appeal to the Exchequer Court of Canada. R.S., c. 210, s. 8; 1950, c. 22, s. 25.

9. Where two or more water-powers are so situated that they can be more economically and satisfactorily utilized by being developed jointly and operated under one control, and

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(a) if such water-powers have not been granted by the Crown, the Governor in Council may order that they be disposed of in such manner and subject to such conditions as will, in his opinion, secure such joint development and single control; or

(b) if the right to develop one or more of such water-powers has been granted to or is held by any person, and if the Governor in Council is of the opinion that the public interest will best be served by reserving the remaining water-power or water-powers so as to bring about the joint development and single control of all such water-powers, the Governor in Council may order the said remaining water-power or water-powers to be reserved for such period or periods as he may deem necessary in order to secure such joint development and single control, and may authorize the Minister to enter into an agreement with the person holding the water-power or water-powers first mentioned for the purposes aforesaid, and may prescribe the terms, conditions and covenants to be included in such agreement. R.S., c. 210, s. 9.

10. (1) The Minister may direct or order

(a) such surveys and such other proceedings as may, in his opinion, be required to ascertain the public lands or any other lands or any interests in any lands that it may be necessary to reserve or acquire for any undertaking, and the decision of the Minister, as to the lands or interests therein, that may in any case be required, shall be final;

(b) a survey of all streams and all necessary investigations with respect to water-powers to determine the total utilized and available water-power and the maximum that can be made available by storage, regulation or other artificial means;

(c) that the volume or discharge of any stream or body of water, or of the economic availability or usefulness thereof for power purposes be ascertained;

(d) that the flow or quantity of water used and of the output of electrical or other form of energy produced from the use of water by any licensee or other person be ascertained;

(e) the establishment of gauges, weirs, meters or other devices for water or water-power measurements or for measuring the output of electrical or other form of energy.

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(2) The records and plans of such surveys and investigations shall be kept on file in the Department of Resources and Development, and may be published in such form and to such extent as the Minister may determine.

(3) The Minister or any person appointed by him for the purpose, shall have free access, in connection with any of the matters herein set out, to all works, books, plans or records in so far as they relate to any undertaking, and may take such observations, make such measurements, and do such other things of, upon, within or with respect to the said undertaking, books, plans or records as may be considered necessary or expedient for

(a) ascertaining the quantity of water stored, diverted or used, or capable of being stored, diverted or used;

(b) ascertaining the amount of power developed or capable of being developed;

(c) ascertaining the condition of the works, or any of them;

(d) determining whether the conditions to be observed or performed by any licensee, lessee or other person, or any of them, are being satisfactorily observed and performed;

(e) any other purpose connected with the administration of this Act;

and the findings of the Minister, with respect to the quantity of water stored, diverted or used, or capable of being stored, diverted or used, or the amount of power developed or capable of being developed, shall be conclusive.

(4) The Minister may enter into co-operative agreements with the authorities of any of the provinces for the making of stream measurements, the carrying on of investigations, and the collection and publication of data respecting water and power resources, and the best methods of utilizing the same. R.S., c. 210, s. 10; 1949 (2nd Sess.), c. 18, s. 9; 1950, c. 22, s. 25.

11. All investigations and surveys and all undertakings shall, subject to the control of the Minister, and for the purposes of this Act, be under the direction of a duly qualified officer to be designated the "Director of Water-Power." R.S., c. 210, s. 11.

12. The Governor in Council may make such orders as are deemed necessary to carry out the provisions of this Act and of the regulations according to their true intent, or to meet any cases which arise, and for which no provision is made in this Act; and may make regulations

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(a) for the storage, pondage, regulation, diversion, carriage or utilization of any water for power purposes and for the protection of any sources of the water supply;

(b) for the development, transmission, distribution, sale, exchange, disposal or use of water-power on, through, or over public lands or any other lands;

(c) for the construction, maintenance, operation, purchase and taking over of all works that may be deemed necessary or desirable for any of the purposes set out in this Act, whether on, over or through public lands or any other lands, and for the regulation and control, in the interests of all water users, of the flow of water that may, from time to time, pass through, by or over any such works;

(d) for the use and occupancy of public lands and other lands or of any interest therein for any of the purposes set out in this Act;

(e) for the withdrawal from disposal under any other Act, of any public lands or of any interests therein required for any purposes under this Act;

(f) for the granting and administering of rights, powers and privileges in or with respect to water-powers or undertakings, and the administering of such rights, powers and privileges heretofore acquired;

(g) prescribing the conditions upon which the works, lands and properties held in respect of any undertaking may be taken over upon the expiration of the term of any agreement, lease or licence or upon the termination thereof for non-compliance with any of the covenants, terms or conditions contained in such agreement, lease or licence, or for any other reason;

(h) for the construction by or at the instance of Her Majesty of regulation or storage works for regulating or augmenting the flow of water required for power and other purposes, for the purchase or taking over of works already constructed, and for the dividing and collecting of the cost of constructing, maintaining, and operating from time to time such works among all persons benefiting or in a position to benefit therefrom;

(i) for the securing of such power output at any site, within the limits of its capacity, as may be required to supply the public demand; and the securing of the maximum power resources of all streams;
(j) for fixing the rentals, royalties, fees, dues or charges to be paid for the diversion, use or storage of water, for the use or occupancy of lands, or for any other privileges granted in pursuance of this Act, including charges for any additional flowage created by storage or regulation works constructed by or at the instance of Her Majesty;

(k) for regulating the passage of logs, timber and other products of the forest through or over any dams or other works erected under the authority of this Act;

(l) for the appraisal, for any of the purposes of this Act, of the works, lands and properties required or used in connection with any undertaking;

(m) for regulating and controlling the stock and bond issues of persons establishing or conducting undertakings; for regulating and controlling the service given to the public by persons engaged in supplying water-power; for regulating and controlling the rates or charges for such service; for the appointing or the designating of the board or commission, which in any particular territory may regulate and control the said stock and bond issues, service, rates and charges; and for the appointing of a person to act with any existing authority constituted for the purposes of regulating and controlling the said matters or any of them;

(n) prescribing the manner in which accounts shall be kept for the purposes of this Act by persons conducting or managing undertakings, and requiring the submitting of statements and reports, annual or otherwise, by such persons;

(o) prescribing the forms to be used in proceedings under this Act;

(p) for the construction, maintenance and operation by the Minister of any undertaking upon public lands; and

(q) generally for carrying into effect the purposes and provisions of this Act. R.S., c. 210, s. 12; 1948, c. 14, s. 1; 1950, c. 22, s. 25.

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QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

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CHAPTER 91.

An Act to encourage the Construction of Dry Docks.

SHORT TITLE.

1. This Act may be cited as the Dry Docks Subsidies Short title. Act. R.S., c. 191, s. 1.

INTERPRETATION.

2. In this Act, "Minister" means the Minister of Public Works, and "dry dock" and "dock" include floating dry docks. R.S., c. 191, s. 2.

3. (1) The Governor in Council may, as an aid to the construction of any dry dock, authorize the payment out of any unappropriated money forming part of the Consolidated Revenue Fund of Canada of a subsidy, in accordance with the provisions of this Act, to any incorporated company, approved by the Governor in Council as having the ability to perform the work, that enters into an agreement with Her Majesty to construct a dry dock under the provisions of this Act, with all necessary equipment, machinery and plant, for the reception and repairing of vessels.

(2) No such aid shall be granted unless the Governor in Council is satisfied, upon a report of the Minister, based upon a report of the chief engineer of the Department of Public Works, and such other evidence as he deems necessary, that such dry dock is needed in the public interest, and is, as proposed, of sufficient capacity to meet the public requirements where such dry dock is to be located. R.S., c. 191, s. 3.

4. (1) For the purpose of constructing a dry dock under the provisions of this Act, the company entering into the agreement contemplated by section 3 may utilize, or acquire for the purpose of utilizing, the works and property of any existing dry dock company whose dock has been constructed under the provisions of chapter 17 of R.S., 1952.
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of the statutes of 1882, chapter 9 of the statutes of 1899, chapter 116 of the Revised Statutes, 1906, or chapter 24 of the statutes of 1908, and the value of such works and property at the time when the agreement is entered into, so far as such works and property may be useful in the construction of a dry dock of greater dimensions or capacity under this Act, shall be deemed to be for the purposes of subsidy calculation a part of the cost of the dry dock constructed under this Act.

(2) The aggregate amount of all subsidies paid by the Governor in Council, in respect of the dock so utilized, under any of the said chapters 17, 9, 116 or 24, before the agreement to construct under the provisions of this Act is entered into, shall be deducted from the subsidy payable under this Act, and such deduction shall be made in equal annual portions during the period in respect of which subsidy is payable under this Act; and the remaining payments, if any, of subsidy called for by the agreement entered into under any of the said chapters shall not be made.

(3) For the purposes of this section the value of the works and property of any existing dry dock company shall be estimated by the Minister, based upon a report of the chief engineer of the Department of Public Works; and the Governor in Council, having regard to such estimate, shall determine the value of such works and property, and such amount shall be so determined before the said agreement is entered into. R.S., c. 191, s. 4.

5. Any company that seeks to enter into an agreement with Her Majesty to construct a dry dock under this Act shall, as part of its application therefor, present detailed working plans and specifications of the proposed works, accompanied by estimates of the cost thereof, including estimates of the cost of all necessary equipment, machinery, plant and site, provided the company is obliged to pay for the site in cash and does not obtain or has not obtained a site by way of bonus or gift, and such estimates of cost shall be in such detail as will enable the chief engineer of the Department of Public Works to verify the same for the purposes of the report required to be made by him under section 8. R.S., c. 191, s. 5.

6. Where the company, after it has entered into an agreement with Her Majesty to construct a dry dock under this Act, is unable to agree with the owner of any lands or immovable property, or interest therein, which land or immovable R.S., 1952.
immovable property or interest is deemed by the company necessary for a site for such dry dock, as to the purchase, acquisition or transfer thereof, or the price to be paid therefor, the company may, upon the approval of the Governor in Council, acquire such lands or immovable property or interest without the consent of the owner, and shall in such cases, for all purposes of the taking, acquiring, ascertaining the value of and making compensation for the said lands or immovable property or interest have all the powers of a railway company under the Railway Act relative to the taking and using of lands, and the compensation and damages therefor, and the Railway Act shall, mutatis mutandis and in so far as applicable, apply to the taking and acquiring of, and the ascertaining and payment of the compensation and damages for, such lands, immovable property or interest by the company. R.S., c. 191, s. 6.

7. Dry docks constructed under the provisions of this Act shall, for the purposes of this Act, be divided into three classes, as follows:

(a) dry docks of the first class for naval and general purposes costing, for the purposes of the subsidy calculation, not more than five million five hundred thousand dollars in the case of dry docks specified in subparagraph (i), and not more than four million dollars in the case of dry docks specified in subparagraph (ii), being

(i) dry docks, other than floating dry docks, of dimensions when completed of not less than the principal dimensions next hereinafter mentioned, that is to say, clear length on bottom from caisson groove or hollowquoin to head, eleven hundred and fifty feet; clear width of entrance, one hundred and twenty-five feet; depth of water over sill at high water ordinary spring tides, thirty-eight feet; and

(ii) floating dry docks of a lifting capacity of at least twenty-five thousand tons, in which vessels can with ease and safety be received and repaired, but any such dry dock shall not, for the purposes of this Act be deemed to be a dry dock of the first class unless there can be received and repaired therein with ease and safety the largest ships or vessels of the British Navy existing at the time at which the contract is entered into;

(b) dry docks of the second class, costing for the purposes of subsidy calculation not more than two and one-half million dollars, being

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(i) dry docks, other than floating dry docks, of dimensions when completed not less than the principal dimensions next hereinafter mentioned, that is to say, clear length on bottom from caisson groove or hollowquoin to head, six hundred and fifty feet, clear width of entrance, eighty-five feet, depth of water over the sill at high water ordinary spring tides, thirty feet if constructed on tidal waters and twenty-five feet over the sill at ordinary low water if constructed on non-tidal waters, and

(ii) floating dry docks of a lifting capacity of at least fifteen thousand tons, and in which vessels can with ease and safety be received and repaired;

(c) dry docks of the third class, costing for the purposes of subsidy calculation not more than one and one-half million dollars, being

(i) dry docks, other than floating dry docks, of dimensions when completed not less than the principal dimensions next hereinafter mentioned, that is to say, clear length on bottom from caisson groove or hollowquoin to head, four hundred feet, clear width of entrance, sixty-five feet, depth of water over the sill at high water ordinary spring tides, twenty-two feet if constructed on tidal waters and eighteen feet over the sill at ordinary low water if constructed on non-tidal waters, and

(ii) floating dry docks of a lifting capacity of at least three thousand five hundred tons, and in which vessels can with ease and safety be received and repaired. R.S., c. 191, s. 7.

8. The cost on which the subsidy shall be calculated shall be fixed and determined by the Governor in Council, upon the recommendation of the Minister, based upon a report of the chief engineer of the Department of Public Works, accompanied by plans and specifications of the proposed works, and such cost shall include the cost of all necessary equipment, machinery and plant, and any sum bona fide expended or to be expended by the company in the purchase of a site for the dry dock, but shall not include the value of any site received or to be received by the company by way of bonus or gift; and the amount of the subsidy shall be so fixed and determined before the agreement for payment of the subsidy is entered into. R.S., c. 191, s. 8.

9. (1) The subsidy payable in respect of dry docks of the first class that have been constructed under this Act shall be a sum not exceeding four and one-half per cent per annum R.S., 1952.
annum of the cost of the work as fixed and determined under section 8, half yearly during a period not exceeding thirty-five years from the time the Governor in Council has determined under this Act that the work has been completed.

(2) No bonds, debentures, or other securities shall be issued with respect to and as a charge upon any dock until it has been established to the satisfaction of the Minister that not less than one million dollars have been spent on the work and the material upon or for such dock, and that there are no outstanding and unsettled liens, encumbrances or claims upon or in respect of such dock, but thereafter the Minister may permit the issue of bonds, debentures, or other securities, and any subsidy mentioned by this section may, with the approval of the Minister, be assigned to a trustee for the holder of such bonds, debentures, or other securities, and the subsidy shall, in that event, be payable directly to such trustee, but, until the dock has been completed to the satisfaction of the Minister, the total amount of the bonds, debentures, or other securities issued shall not at any time exceed seventy-five per cent of the amount actually expended for the work and the materials upon or for the dock, and in no case shall any bonds, debentures, or other securities, be issued without the consent in writing of the Minister.

(3) Half-yearly payments on account of the subsidy at the rate of four and one-half per cent per annum on seventy-five per cent of the cost of all work done and materials provided at the time of such payment may be made during the construction of the said dock, and for such period as may be determined by the Governor in Council, not exceeding thirty-five years from, and including, the first payment thereof, the amount of such cost to be determined by the chief engineer of the Department of Public Works, but no such payment on account shall be made until the work done and materials provided have cost the sum of at least one million dollars.

(4) No such payments on account shall be made unless the said chief engineer reports that the work of construction of the dry dock with respect to which the payment is to be made has been done to his satisfaction, and no subsidy shall be paid except payments on account as aforesaid unless the Governor in Council, in the manner prescribed in this Act, has determined that the work required by the agreement is completed.

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(5) The total subsidy, including such payments on account during construction, shall not, however, in any case, exceed the amount of subsidy hereinbefore authorized.

(6) When the amount actually expended for the work and the materials upon or for the dock has equalled at least seventy-five per cent of the cost thereof as fixed and determined under the provisions of this Act and the chief engineer of the Department of Public Works has certified thereto and has further certified that such work has been done to his satisfaction, half-yearly payments on account of the subsidy at the rate of four and one-half per cent per annum may be made on ninety per cent of the cost of all work done and materials provided at the time of such payment but in all other respects the provisions of this Act apply to the issue of any bonds, debentures, or other securities and to any payments on account of the subsidy during construction of the said dock. R.S., c. 191, s. 9.

10. (1) The subsidy payable in respect of dry docks of the second class that have been constructed under this Act, shall be a sum not exceeding four and one-half per cent of the cost of the work as fixed and determined under section 8, half yearly during a period not exceeding thirty-five years from the time the Governor in Council has determined under this Act that the work has been completed.

(2) No bonds, debentures or other securities shall be issued with respect to and as a charge upon any dock until it has been established to the satisfaction of the Minister that not less than one-half million dollars have been spent on the work and the material upon or for such dock, and that there are no outstanding and unsettled liens, encumbrances or claims upon or in respect of such dock, but thereafter the Minister may permit the issue of bonds, debentures, or other securities, and any subsidy mentioned by this section may, with the approval of the Minister, be assigned to a trustee for the holder of such bonds, debentures, or other securities, and the subsidy shall, in that event, be payable directly to such trustee, but, until the dock has been completed to the satisfaction of the Minister, the total amount of the bonds, debentures, or other securities issued shall not at any time exceed seventy-five per cent of the amount actually expended for the work and the materials upon or for the dock, and in no case shall any bonds, debentures or other securities be issued without the consent in writing of the Minister.

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(3) Half-yearly payments on account of the subsidy at the rate of four and one-half per cent per annum on seventy-five per cent of the cost of all work done and materials provided at the time of such payment may be made during the construction of the said dock, and for such period as may be determined by the Governor in Council, not exceeding thirty-five years from, and including, the first payment thereof, the amount of such cost to be determined by the chief engineer of the Department of Public Works, but no such payment on account shall be made until the work done and materials provided have cost the sum of at least one-half million dollars.

(4) No such payments on account shall be made unless the said chief engineer reports that the work of construction of the dry dock with respect to which the payment is to be made has been done to his satisfaction, and no subsidy shall be paid except payments on account as aforesaid unless the Governor in Council, in the manner prescribed in this Act, has determined that the work required by the agreement is completed.

(5) The total subsidy including such payments on account during construction shall not, however, in any case, exceed the amount of subsidy hereinbefore authorized.

(6) When the amount actually expended for the work and the materials upon or for the dock has equalled at least seventy-five per cent of the cost thereof as fixed and determined under the provisions of section 8, and the chief engineer of the Department of Public Works has certified thereto and has further certified that such work has been done to his satisfaction, half-yearly payments on account of the subsidy at the rate of four and one-half per cent per annum may be made on ninety per cent of the cost of all work done and materials provided at the time of such payment but in all other respects the provisions of this Act apply to the issue of any bonds, debentures, or other securities and to any payments on account of the subsidy during construction of the said dock. R.S., c. 191, s. 10.

11. The subsidy payable in respect of dry docks of the third class that have been constructed under this Act shall be a sum not exceeding three per cent of the cost of the work, as fixed and determined under section 8, each year during a period not exceeding twenty years from the time the Governor in Council has determined, under this Act, that the work has been completed. R.S., c. 191, s. 11.

12. Any agreement under this Act shall be for the construction of a dry dock in accordance with the plans and specifications referred to in section 8. R.S., c. 191, s. 12.

13. The work of constructing any dry dock for which a subsidy is authorized under the provisions of this Act shall be done under the supervision of the Department of Public Works, and shall be completed within the time limited by, and according to the provisions of, the agreement in that behalf, unless the time for construction is extended by the Governor in Council; and the subsidy shall be payable, during the period agreed to by the Governor in Council under this Act, from the time the Governor in Council, upon a report from the Minister, determines that the work required by the agreement has been completed, and that the reception and repairing of vessels as contemplated by this Act may forthwith be proceeded with at the dock. R.S., c. 191, s. 13.

14. Such agreement shall include a provision that the dock shall, after completion, be kept in repair and working order by the company; and keeping in repair and working order within the meaning of this Act shall include, in the case of a floating dry dock, painting and the employment of such other means to lessen and hinder corrosion of the submerged parts thereof as may be practicable. R.S., c. 191, s. 14.

15. Whenever it appears to the Governor in Council that any dock constructed under the provisions of this Act is not in a condition of repair and working order, the Governor in Council may authorize and empower the Minister to cause possession to be taken of the dock on behalf of Her Majesty and to expend out of any unappropriated money forming part of the Consolidated Revenue Fund of Canada sufficient to put the dock in a state of efficiency and repair. R.S., c. 191, s. 15.

16. The Minister shall operate the said dry dock after such repairs are completed and while it is in the possession of Her Majesty, and shall charge and collect the tolls or rates approved under the provisions of this Act in respect of the letting or hiring, operation or use of the said dock or of space therein or of any works connected therewith; and he shall, after payment thereout of operating expenses and maintenance, apply the balance first in repayment of the

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the advances made under section 15, and secondly in payment of accrued interest on bonds or other fixed obligations or securities of the company. R.S., c. 191, s. 16.

17. The Governor in Council may at any time direct the delivery of possession of the said dock to the company. R.S., c. 191, s. 17.

18. (1) No tolls or rates shall be charged or taken by the company in respect of the letting or hiring, operation or use of the said dock, or of space therein, or of any works connected therewith, until the company has submitted a tariff of such tolls or rates and the said tariff has been approved by the Governor in Council; and no by-laws, rules, regulations or conditions respecting such letting, hiring, operation or use, shall have any force or effect until so submitted and approved.

(2) The Governor in Council may at any time disallow the whole or any part of such tariff or of such by-laws, rules, regulations or conditions, and may require the company, within a specified time, to submit such tariff, or substitute other tariff, tolls, by-laws, rules, regulations or conditions in lieu thereof, and, in default, may fix such tariff or prescribe other. R.S., c. 191, s. 18.

19. (1) Before entering into an agreement for the construction of a floating dry dock under the provisions of this Act, the Governor in Council shall ascertain from expert engineering opinion what the probable time will be during which such floating dry dock, with reasonable maintenance, will be serviceable for the reception and repairing of vessels as contemplated by this Act; and if the Governor in Council is not satisfied that, with reasonable maintenance, such dock will be serviceable as aforesaid for a period at least twice as long as that during which the subsidy under this Act is payable, then, in such case, provision shall be made in such agreement that the company shall set aside annually such sum, to be therein mentioned, as the Governor in Council may deem sufficient to provide a fund wherewith to renew the whole of the floating part of such dock at the expiry of the time at which that part of the dock ceases to be serviceable.

(2) Such fund shall be kept and invested in such manner as the Governor in Council may direct. R.S., c. 191, s. 19.

20. Upon the application of the Governor in Council or any minister, member of the Queen's Privy Council for Canada, ships or vessels in the British Naval Service, in 1614 2551 British and Canadian naval ships to have priority in the docks. R.S., 1952.
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the Naval Service of Canada, and other ships or vessels the property of or employed by Her Majesty, are at all times entitled to the use of such docks in priority to all other vessels. R.S., c. 191, s. 20.

**Statements to be filed by company.**

21. The company, before receiving the first payment of subsidy under the authority of this Act, and annually thereafter, on or before the 1st day of January, shall file in the office of the Minister a statement, verified to the satisfaction of the Minister, setting forth the financial state of the company, including a statement in detail of the receipts from every source, and the expenditures for the year. R.S., c. 191, s. 21.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952
CHAPTER 92.

An Act respecting the Units of Electrical and Photometric Measure.

SHORT TITLE.

1. This Act may be cited as the Electrical and Photometric Units Act. 1950, c. 36, s. 1.

ELECTRICAL UNITS.

2. The units of electrical measure for Canada are as follows:

(a) for electric current, the "ampere", which is the current that, when constantly maintained in two straight parallel conductors of infinite length, of infinitesimal circular sections and placed one centimetre apart in a vacuum, will produce a force equal to two one-hundredths of a dyne per centimetre of length, a dyne being that force which, acting on one gramme for one second, generates a velocity of one centimetre per second;

(b) for difference of potential and for electromotive force, "Volt." the "volt", which is the difference of electric potential between two points of a conductor that is carrying a constant current of one ampere, when the power dissipated between the points is equal to one watt;

(c) for electrical resistance, the "ohm", which is the electrical resistance between two points of a metallic conductor, when a constant difference of potential of one volt, applied between these two points, produces in the conductor a current of one ampere and the conductor itself is not the seat of any electromotive force;

(d) for quantity of electricity, the "coulomb", which is the quantity of electricity transported in one second by a current of one ampere;

(e) for electrical capacitance, the "farad", which is the capacitance of a capacitor between the plates of which there appears a difference of potential of one volt, when the capacitor is charged by a quantity of electricity equal to one coulomb;

(f) R.S., 1952.

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"Henry." (f) for electrical inductance, the "henry", which is the inductance of a closed circuit in which an electromotive force of one volt is produced when the electric current in the circuit varies uniformly at a rate of one ampere per second;

"Watt." (g) for electric power, the "watt", which is the power that will produce energy at the rate of one joule per second, a joule being the energy dissipated when the point of application of a force of ten million dynes is displaced a distance of one centimetre in the direction of the force; and

"Kilowatt-hour." (h) for electrical energy, the "kilowatt-hour", which is the energy supplied by a power of one thousand watts operating for one hour. 1950, c. 36, s. 2.

PHOTOMETRIC UNITS.

3. The units of photometric measure for Canada are as follows:

"Candle." (a) for intensity of light, the "candle", which is one sixtieth of the intensity of one square centimetre of a perfect radiator (known as a "black body"), when operated at the temperature of freezing platinum; and

"Lumen." (b) for flux of light, the "lumen", which is the flux in a unit of solid angle from a source of which the intensity is one candle. 1950, c. 36, s. 3.

STANDARDS.

4. (1) The National Research Council shall maintain standards calibrated in terms of electrical units and photometric units defined in this Act.

(2) Reference standards for the units of electrical and photometric measure established by this Act, which shall be certified by the National Research Council as having been calibrated by reference to the standards mentioned in subsection (1) and shall serve as standards for the purposes of the Electricity Inspection Act, shall be deposited by the National Research Council in the Department of Trade and Commerce. 1950, c. 36, s. 4.

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QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

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CHAPTER 93.

An Act to regulate the Exportation of Electric Power and certain Liquids and Gases.

SHORT TITLE.

1. This Act may be cited as the Electricity and Fluid Exportation Act. R.S., c. 54, s. 1.

INTERPRETATION.

2. In this Act, Definitions.
   (a) “export” means, "Export."
       (i) when used with reference to electrical power or energy, export from Canada by lines of wire or other conductor;
       (ii) when used with reference to petroleum, natural gas, water or other fluid, whether liquid or gaseous, capable of being exported, export from Canada through pipe lines or other like contrivances;
   (b) “fluid” means petroleum, natural gas, water or other fluid, whether liquid or gaseous, capable of being exported by means of pipe lines or other like contrivances, and produced in Canada;
   (c) “power” means electrical power or energy produced in Canada. R.S., c. 54, s. 2.

3. The Governor in Council may make regulations not inconsistent with this Act for giving effect to the object and intention thereof, and by such regulations may impose fees to be paid thereunder by applicants for licences or others. R.S., c. 54, s. 3.

4. The Governor in Council may by proclamation impose export duties, not exceeding ten dollars per annum per horse power, upon power exported from Canada, or not exceeding ten cents per thousand cubic feet on fluid exported from Canada, and such duties shall be chargeable accordingly after the publication of such proclamation.

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(b) R.S., 1952.
Removal.

(b) from time to time remove or re-impose such duties or vary the amount thereof, and

Exemption.

(c) exempt from the payment of such duties such persons as comply with the direction of the Governor in Council with regard to the quantity of power or fluid to be supplied by such persons for distribution to customers for use in Canada. R.S., c. 54, s. 4; 1950, c. 50, s. 10.

5. (1) No person shall export any power or fluid without a licence, or any power or fluid in excess of the quantity permitted by his licence, or otherwise than as permitted by such licence.

(2) No person shall, without a licence, construct or place in position any line of wire or other conductor for the prohibited exportation of power, or any pipeline or other like contrivance for the exportation of fluid. R.S., c. 54, s. 5.

Licence to export.

6. (1) Subject to any regulations of the Governor in Council in that behalf, the Governor in Council may grant licences, upon such conditions as he thinks proper, for the exportation of power or fluid where a right to export exists by lawful authority.

(2) Such licence is revocable upon such notice to the licensee as the Governor in Council deems reasonable in each case. R.S., c. 54, s. 6.

Provisions of licence.

7. (1) Any such licence may provide that the quantity of power or fluid to be exported shall be limited to the surplus, after the licensee has supplied for distribution to customers for use in Canada power or fluid to the extent defined by such licence, at prices and in accordance with conditions, rules and regulations prescribed by the Governor in Council.

(2) Every such licence is revocable at will by the Governor in Council if the licensee refuses or neglects to comply with any of the conditions imposed with regard to the supply and distribution of power or fluid in Canada. R.S., c. 54, s. 7.

Revocation.

8. Subject to any regulations of the Governor in Council in that behalf, the Governor in Council may grant licences for the construction, placing or laying of any line of wire or other conductor for the exportation of power, or of any pipe line or other like contrivance for the exportation of fluid. R.S., c. 54, s. 8.

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9. Every person who exports any such power or fluid contrary to the provisions of this Act is, for each day on which any such export takes place, liable to a penalty not exceeding five thousand dollars and not less than one thousand dollars. R.S., c. 54, s. 9.

10. Every person who, contrary to the provisions of this Act, constructs, places or lays in position any line of wire or other conductor for the exportation of power, or any pipe line or other like contrivance for the exportation of fluid, is for each such offence liable to a penalty not exceeding five thousand dollars and not less than one thousand dollars, and to forfeiture and confiscation of such line of wire or other conductor, or of such pipe line or other contrivance, which may forthwith upon such conviction be destroyed or removed by direction of the Governor in Council. R.S., c. 54, s. 10.

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OTTAWA, 1952
CHAPTER 94.

An Act respecting the Inspection of Electricity.

SHORT TITLE.

1. This Act may be cited as the Electricity Inspection Short title. Act. 1928, c. 22, s. 1.

INTERPRETATION.

2. In this Act, Definitions.
   (a) "broken seal" means a seal that has been rendered ineffective;
   (b) "contractor" means any company, commission, corporation, municipality or person undertaking to furnish electrical energy to any purchaser;
   (c) "Department" means the Department of Trade and Commerce;
   (d) "electricity inspection" means any work done under the authority of this Act;
   (e) "inspector" means any officer appointed under the authority of this Act;
   (f) "meter" means an electric meter, and includes every kind of machine, apparatus or instrument used for making electrical measurements, and any device utilized for the purpose of obtaining the basis of a charge for electricity;
   (g) "Minister" means the Minister of Trade and Commerce; and
   (h) "purchaser" means any person to whom electrical energy is sold. 1928, c. 22, s. 2.

UNIT OF SUPPLY.

3. (1) The commercial unit of electrical supply is the kilowatt hour or such units based upon the units of electrical measure established by the Electrical and Photometric Units Act as are determined by the National Research Council.

   (2) The certificate or statement of accuracy of the Department of any electricity measuring instrument shall take precedence over any other certificate. 1928, c. 22, s. 3.

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(2) Such certificate shall expire on the 31st day of March in each year and application for renewal shall be made on or before that date from year to year. 1928, c. 22, s. 7.

METERS.

8. (1) If the contractor or the purchaser desires to use a meter for the purpose of establishing the charge for electrical service, every meter used for such purpose shall, before being put into service, be verified by an inspector in accordance with the provisions of this Act, and any regulations not inconsistent therewith that may be established thereunder, unless permission has been obtained from the Minister for temporary use prior to verification.

(2) Access to the working parts or adjustments of meters presented for verification must be capable of being effectively prevented by a seal to be affixed by the inspector at the time of verification, with the exception of such meters as may be approved by the Director for use unsealed. 1928, c. 22, s. 8; 1950, c. 37, s. 1.

9. No meter shall be admitted to verification in Canada until the type of meter to which it belongs has received the approval of the Director. 1950, c. 37, s. 2.

10. Within six years, or such other period as the Governor in Council in any case or class of cases may prescribe, from each verification and sealing or stamping, every meter shall be presented by the owner for re-verification and re-sealing or re-stamping, or for the cancellation of the seal or stamp, by an inspector, with the exception of meters that have been scrapped, lost or destroyed. 1950, c. 37, s. 3.

11. A certificate, covering the verification of every meter, shall be issued by the inspector in accordance with regulations made by the Minister. 1928, c. 22, s. 11.

12. (1) No person, except the owner or an inspector for a valid reason, shall break the seal of any verified meter, and no person shall break the seal of any meter the correctness of which is in dispute, except as provided by this Act or the regulations.

(2) No meter on which the seal is broken shall be put into service or continued in use, except as may be provided by this Act or the regulations. 1950, c. 37, s. 4.

13. In every case the owner shall keep every verified meter that is in use in good repair and shall be responsible for the due inspection and testing thereof, and except as herein R.S., 1952.
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herein otherwise provided, shall pay the fee lawfully chargeable for such inspection, and shall be liable for all penalties incurred with respect to such meter; he shall keep a record of all meters in his possession, giving their location and the date of all Departmental tests made thereon, which record shall be open to the inspector during business hours and from which the inspector may make such extracts as he may require. 1928, c. 22, s. 13.

14. The contractor shall notify the District Inspector without delay of any change of location of any meter from one inspection district to another and also of the number mark or other description of any meter that may be sold, scrapped, destroyed, burnt or lost. 1928, c. 22, s. 14.

15. The contractor shall provide free of charge electricity, wiring and such reasonable facilities for testing his meters as may be prescribed by regulations made under the authority of this Act at such places as are agreed upon between the contractor and the Department. 1928, c. 22, s. 15.

16. Any inspector may at all reasonable times enter any premises where electricity is being generated, distributed, or used, for the purpose of performing any duty imposed upon him by this Act. 1928, c. 22, s. 16.

DISPUTED METER TESTS.

17. If at any time the contractor or purchaser is dissatisfied with the condition or registration of any of his meters, the inspector shall, on the request of either party, and upon deposit of the required fee, proceed as prescribed by regulations made by the Minister; tests made under such circumstances shall be designated disputed meter tests. 1928, c. 22, s. 17.

18. The inspector shall issue to the requesting party a certificate showing the result of the test, and shall give a duplicate thereof to the opposite party; the cost of such certificate shall be borne by the party against whom the decision is given; if either the contractor or the purchaser is dissatisfied with the finding of any inspector, the inspector shall, if so requested in writing by such dissatisfied party, refer the matter to the Director, and the decision of the Director thereon is final and conclusive. 1928, c. 22, s. 18.

19. (1) Where on a disputed meter test the meter is found to register with an error greater than that permitted by regulations established under the authority of this Act, such

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such error shall be held to have existed for a period of three months, or from the date on which the meter was last sealed, if the said sealing took place within three calendar months previous to the test, and the contractor or the purchaser, as the case may be, is entitled to the amount represented by the full error of the meter.

(2) In the event of the meter not being a self-contained Multipliers. meter the inspector shall examine the records connected therewith for the purpose of ascertaining whether the correct multiplier has been used in computing the account, and if he finds an incorrect multiplier in use then the error resulting therefrom shall be deemed to have existed during the whole time that such multiplier has been in use. 1928, c. 22, s. 19.

VOLTAGE AND FREQUENCY TEST.

20. The contractor or purchaser may at any time, on payment of a fee to be fixed by the Governor in Council, call on an inspector to test the voltage or frequency of the electric supply and to furnish a certificate thereof. 1928, c. 22, s. 20.

FEES AND STAMPS.

21. The fees for the inspection and testing of meters, lamps and other electrical instruments and appliances, shall be determined from time to time by the Governor in Council, and such fees shall be regulated so that they will, as nearly as may be, meet the cost of carrying this Act into effect; and all fees received under this Act shall be accounted for and paid to the Minister of Finance and Receiver General and in such manner as the Minister directs, and shall form part of the Consolidated Revenue Fund of Canada. 1928, c. 22, s. 21; 1950, c. 50, s. 10.

22. All fees shall be due and payable at the time of verification and shall be paid before the certificate is issued. 1950, c. 37, s. 5.

23. An indication of the payment of the fee in respect of a certificate shall be made in the certificate or in such other manner as the Governor in Council may prescribe. 1950, c. 37, s. 6.

ACCOUNTS.

24. Separate accounts shall be kept of all expenditures incurred and of all fees and penalties collected and received under the authority of this Act. 1928, c. 22, s. 24.
PENALTIES.

25. Every contractor who refuses or neglects to obtain or renew the certificate of registration required by this Act, is liable to a penalty of ten dollars for each day during which such refusal or neglect continues. 1928, c. 22, s. 25.

26. Every person who, except under the authority of this Act, makes, causes or procures to be made, or assists in making, or who forges or counterfeits, or causes or procures to be forged or counterfeited, or assists in the forging or counterfeiting of any stamp or mark or seal issued for the stamping, marking or sealing of any meter under this Act, or any certificate required by this Act, is guilty of forgery and shall be punished accordingly, and every one who steals any such stamp or seal is guilty of theft; and every person who knowingly sells, utters or disposes of, lets, uses, lends or exposes for sale, any meter with such forged stamp or mark thereon is for every such offence liable to a penalty not exceeding two hundred dollars and not less than twenty dollars; and all meters having on them such forged or counterfeited stamps or marks shall be forfeited to Her Majesty, and shall be destroyed or otherwise disposed of as the Minister may direct. 1928, c. 22, s. 26.

27. (1) Every person who repairs or alters, or causes to be repaired or altered, or tampers with or does any other act in relation to any verified meter, or the wires leading to such meter so as to cause the meter to register unjustly, or who prevents or refuses lawful access to any meter in his possession or control, or obstructs or hinders any examination or testing authorized by this Act, is liable to a penalty not exceeding one hundred dollars and not less than fifty dollars, and is also liable to pay the expense of, and fees for, removing and testing the meter and the expense of purchasing and installing a new meter. 

(2) The payment of a penalty under subsection (1) does not exempt the person paying it from liability for any punishment to which he may otherwise be liable upon indictment or other proceeding, or deprive any person of the right to recover damages against such person for any loss or injury sustained in consequence of such act or default. 1928, c. 22, s. 27.

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28. Every person who,

(a) puts into service or causes to be put into service any meter for which a certificate is required, before procuring such certificate;

(b) refuses or neglects to present any of his meters for re-verification and re-sealing or re-stamping or for the cancellation of the seal or stamp in accordance with the requirements of this Act;

(c) not being an inspector, seals or stamps and issues a certificate as to the accuracy or condition of any meter after it has been fixed for use; or

(d) breaks or causes to be broken the seal of any meter contrary to this Act or the regulations;

is liable to a penalty of twenty-five dollars for each meter with respect to which any of the provisions of this section have been violated, and in the case of paragraphs (a) and (b) the meter is liable to confiscation. 1928, c. 22, s. 28; 1950, c. 37, s. 7.

29. Every contractor who fails to keep the records required by this Act, or who refuses to allow an inspector to examine such records and to take such extracts therefrom as he may deem necessary, is liable to a penalty of not less than ten dollars and not more than fifty dollars. 1928, c. 22, s. 29.

30. Every person who violates any of the provisions of this Act, or of any regulation, or refuses or neglects to perform any duty imposed by this Act or a regulation, for which violation no penalty is specifically herein provided, is liable to a penalty of not less than twenty-five dollars and not more than one hundred dollars, and in the case of an inspector to dismissal from office. 1928, c. 22, s. 30.

31. (1) All penalties imposed under the authority of this Act or of any regulation are recoverable on summary conviction with costs,

(a) before any justice of the peace, police, district or stipendiary magistrate for the district, county or place in which the offence was committed, if the penalty does not exceed twenty-five dollars; or

(b) before any two justices of the peace, police, district or stipendiary magistrate or any magistrate having the power or authority of two or more justices of the peace, if the penalty exceeds twenty-five dollars.

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(2) When the offender is a corporation any process or other paper required by the provisions of the Criminal Code relating to summary convictions to be served upon the defendant in proceedings under those provisions may in such case be served upon the mayor, or chief officer of such corporation, or upon the clerk or secretary thereof.

(3) Every such prosecution shall be instituted by the inspector, as acting in pursuance of this Act, who shall account for the amount of the penalty to the Minister. 1928, c. 22, s. 31.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952
CHAPTER 95.

An Act respecting Emergency Payments to assist in meeting increased Cost of Production of Gold.

SHORT TITLE.

1. This Act may be cited as the Emergency Gold Mining Assistance Act. 1948, c. 15, s. 1.

INTERPRETATION.

2. (1) In this Act,

(a) “average cost of production” of gold from a mine during any period means the cost of production of the gold produced from the mine during that period divided by the number of ounces of gold produced from the mine during that period;

(b) “base year”

(i) in the case of a mine in which the first year of production commenced on or before the 30th day of June, 1946, means the period of twelve months ending on and including the 30th day of June, 1947, except that where the operation of any such mine was wholly suspended throughout that period, the base year means the period of twelve months commencing with the day on which operation of the mine is resumed after the 30th day of June, 1947, and

(ii) in the case of any other mine, means the first year of production;

(c) “cost of production” of gold from a mine during any period means the costs incurred by the operator of the mine in, and properly attributable to, the production of gold produced from the mine during that period, and includes mining, milling, smelting, refining, transportation and administrative costs so incurred and so attributable, and includes such amounts in respect of depreciation, amortization of pre-production expenses, and costs of exploration and development.
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...ment in the mine as may be determined in accordance with the regulations, but does not include any amount in respect of depletion or off-property exploration and development, or, subject to the regulations, any amount in respect of any matter for which a deduction is not allowed in determining income from the mine for the purposes of the Income War Tax Act;

(d) "designated year" means a period of twelve months commencing on the 1st day of January in the years 1948, 1949 or 1950;

(e) "first year of production" means the period of twelve months immediately following the day on which the mine is deemed to come into production for the purposes of paragraph (x) of section 4 of the Income War Tax Act or, in the case of a mine to which that paragraph did not or does not apply, a day determined by the Minister to be the day on which the mine would have been or would be deemed to come into production for the purposes of that paragraph and regulations thereunder if they had applied or applied to it;

(f) "gold mine" and "mine" mean

(i) any work or undertaking in which ore containing gold is mined and the gold separated therefrom and refined, or

(ii) any work or undertaking in which ore containing gold is mined although the gold is separated therefrom or refined, or both separated therefrom and refined by a person other than the person operating the work or undertaking, under a contract with him pursuant to which the gold produced remains his property;

(g) "Minister" means the Minister of Mines and Technical Surveys; and

(h) "rate of assistance" for a mine for any period means the amount that is fifty per cent of the amount by which the average cost of production of gold from the mine during that period exceeds eighteen dollars but not in any event exceeding sixteen dollars.

(2) For the purpose of this Act

(a) a mine shall not be deemed to be a gold mine during any designated year in which the gold produced from the mine is less than seventy per cent of the value of the output of the mine;

(b) the number of ounces of gold produced from a mine during any period, means the number of troy ounces of fine gold contained in bullion that is produced from the mine during that period;

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(c)
(c) all works or undertakings for the production of gold operated by a person as a unit and which include a mine, shall be deemed to be one mine; but where a mill, smelter or other like establishment is operated by a person to mill, smelt, refine or process ore containing gold, or material produced therefrom, mined by him from two or more works or undertakings each of which is operated as a unit, the mill, smelter, or other like establishment may, with respect to its operations with regard to such ore or material from each such work or undertaking, be deemed by the Minister to constitute, with each such work or undertaking, a separate mine; and

(d) gold produced from a mine during a designated year shall be deemed to be sold during that designated year if it is sold as soon as is practicable after the end of that year. 1948, c. 15, s. 2; 1949 (2nd Sess.), c. 17, s. 9.

ASSISTANCE PAYMENTS.

3. (1) The Minister may pay to a person engaged in operating a gold mine a sum not exceeding an amount calculated in the manner prescribed in this section with respect to gold that is produced from the mine during a designated year and that, during the designated year, is sold to Her Majesty at the Royal Canadian Mint or at a branch thereof, or is exported from Canada and sold.

(2) The sum that may be paid under this section in respect of gold produced from a mine and sold in a designated year that does not include any part of the first year of production, is an amount equal to the product of

(a) the rate of assistance for the mine for that designated year multiplied by

(b) the number of ounces of gold by which the number produced from the mine and sold in that designated year exceeds two-thirds of the number produced from the mine during the base year.

(3) Where a designated year does not include any part of the first year of production and the number of ounces of gold produced from the mine and sold in the designated year is, owing to causes beyond the control of the person engaged in operating the mine, less than the number of ounces of gold produced from the mine in the base year, the sum that may be paid under this section in respect of gold produced from the mine and sold in the designated year is, notwithstanding subsection (2), an amount equal to the product of the rate of assistance for the mine for that designated year 2569.

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designated year multiplied by one-third of the number of ounces of gold produced from the mine and sold in that designated year.

(4) The sum that may be paid under this section in respect of gold produced from a mine and sold in a designated year that includes a part or all of the first year of production, is an amount equal to the product of

(a) the rate of assistance for the mine for that designated year multiplied by the total of

(b) the number of ounces of gold produced from the mine and sold in that part of the designated year that is also part of the first year of production, and

(c) the number of ounces of gold by which the number produced from the mine and sold in the part of the designated year remaining after the end of the first year of production, exceeds two-thirds of the number obtained by dividing the number of ounces of gold produced from the mine in the base year by three hundred and sixty-five and multiplying the quotient by the number of days in the part of the designated year so remaining.

(5) Where a designated year includes a part or all of the first year of production and the number of ounces of gold produced from the mine and sold in the part of the designated year remaining after the end of the first year of production is, owing to causes beyond the control of the person engaged in operating the mine, less than the number obtained by dividing the number of ounces of gold produced from the mine in the base year by three hundred and sixty-five and multiplying the quotient by the number of days remaining in the designated year after the end of the first year of production, the sum that may be paid under this section in respect of gold produced from the mine and sold in the designated year is, notwithstanding subsection (4), an amount equal to the product of

(a) the rate of assistance for the mine for that designated year multiplied by the total of

(b) the number of ounces of gold produced from the mine and sold in that part of the designated year that is also part of the first year of production, and

(c) one-third of the number of ounces of gold produced from the mine and sold in the part of the designated year remaining after the end of the first year of production.

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(6) Notwithstanding anything in this section, the sum that may be paid in respect of gold produced from a mine and sold in the designated year 1950, shall be the amount calculated as prescribed in subsection (2), (3), (4) or (5), as the case may be, less the amount obtained by multiplying three dollars and fifty cents by a fraction of the number of ounces to which the rate of assistance was applied in such calculation, the numerator of such fraction being the aggregate of

(a) gold produced from the mine and sold during the first nine months of that designated year, and

(b) gold produced from the mine during the first nine months of that designated year and sold after that period of nine months, if in the opinion of the Minister the gold could have been sold during those nine months,

and the denominator being the total number of ounces produced from the mine and sold in that designated year, and for the purposes of this subsection the Governor in Council may make regulations for determining the day on which gold shall be deemed to have been sold. 1948, c. 15, s. 3; 1949 (2nd Sess.), c. 20, s. 1; 1951, c. 49, s. 1.

4. This Act applies in respect of gold produced from a mine and sold in the calendar year 1951, subject to the following modifications:

(a) the expression “designated year” includes the calendar year 1951;

(b) the expression “base year”

(i) in the case of a mine in which the first year of production commenced on or before the 1st day of January, 1950, means the calendar year 1948, 1949 or 1950, as the operator of the mine may elect, if in the year elected the mine was in production for at least six months, and where the mine was in production for less than six months in each of the said years, means the first period of twelve months following the 1st day of July, 1950, in which the mine was in production for more than six months, and

(ii) in the case of a mine in which the first year of production commenced after the 1st day of January, 1950, means the first year of production;

(c) where the first year of production had not, on the 30th day of June, 1951, been established by or pursuant to paragraph (e) of subsection (1) of section 2, the expression “first year of production” means the period of twelve months immediately following the day on which R.S., 1952.
which the mine came into production for the purposes of section 83 of the Income Tax Act or, in the case of a mine to which that section did not or does not apply, the day the Minister determines would have been the day on which the mine came into production for the purposes of that section if it had applied to it;

(d) the expression "rate of assistance" means the amount that is fifty per cent of the amount by which the average cost of production of gold from the mine during the calendar year 1951 exceeds twenty-two dollars, but not in any event exceeding eleven dollars and fifty cents;

(e) the expression "one-half" shall be substituted for the expressions "one-third" and "two-thirds" wherever they occur in subsections (2), (3), (4) and (5) of section 3. 1951, c. 49, s. 2.

5. (1) The Minister may determine any question that it is necessary to determine in order to ascertain whether any payment may be made to a person under this Act or the amount of any such payment.

(2) Where it appears to the Minister that the normal operation of a mine has not been carried on during any period for the purpose of reducing the production of gold from the mine in that period and increasing the production of gold from the mine in another period and the amount that may be paid under this Act in respect of gold produced from the mine in the latter period, he may direct that, for the purpose of this Act, such portion of the gold produced from the mine in the latter period shall be deemed to have been produced in the first-mentioned period, as would have been produced in that period, in addition to the gold actually produced therein, if the normal operation of the mine had been carried on during that period.

(3) Where a corporation that operates a gold mine or a mill, smelter or other like establishment is a party to a contract with another corporation, which contract affects the cost of production of gold from a mine operated by it or by such other corporation, and the corporation controls such other corporation or is controlled by it or both such corporations are controlled by the same persons, the Minister may, if it appears to him to be necessary to give effect to the true intent and purpose of this Act, fix, for the purpose of this Act, the average cost of production of gold produced from a mine operated by either such corporation during any period at such amount as he deems would have been incurred by the corporation if the said corporations were independent persons.

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(4) For the purpose of subsection (3), a person is deemed to control a corporation if he owns, directly or indirectly, more than fifty per cent of the shares of the corporation that have full voting rights in all circumstances. 1948, c. 15, s. 4.

6. The Minister may, as a condition to the making of any payment to a person under this Act, require that person

(a) to permit any person authorized by the Minister in that behalf, at any reasonable time, to enter upon and examine the mine from which the gold in respect of which the payment is to be made is produced, and all works and premises in connection therewith and to have access to and to examine all books and records of that person relating to the production of gold from the mine and the costs of production thereof during any period relevant for the purposes of this Act, and 

(b) to furnish to any person so authorized, or to cause his employees to furnish or make available to any person so authorized, information relating to the production of gold from the mine or the cost of production of such gold for any period relevant for the purposes of this Act. 1948, c. 15, s. 5.

REGULATIONS.

7. (1) The Governor in Council may make regulations prescribing forms necessary for the administration of this Act and the procedure for the making of applications for payments under this Act;

(b) prescribing the amount, or the method of calculating the amount, that may be included in the cost of production of gold from a mine for any period, in respect of depreciation, amortization of preproduction expenses, and costs of exploration and development in the mine, or that shall be excluded from the cost of production of gold from a mine for any period in respect of the production of any other mineral or product from the mine;

(c) prescribing that, where the operation of a mine was suspended during part of the base year, the number of ounces of gold produced from the mine during the base year may be deemed to be the number that would have been produced if the mine had been in normal operation throughout the year and the method of computation thereof;

(d) R.S., 1952.
(d) prescribing that, where the operation of a mine is suspended during part of a designated year for a reason specified in the regulations beyond the control of the operator, payments may be made under this Act in respect of gold produced from the mine during the remaining part of the designated year in such amount as would have been payable in respect of that gold if the mine had been in normal operation throughout the designated year, and the method of computation of such amount;

(e) prescribing that a work or undertaking in which ore containing gold is mined but which ore is sold by the operator thereof before the gold is separated therefrom or before the gold separated therefrom is refined, shall be deemed to be a mine for the purpose of this Act and the conditions upon and the manner in which this Act shall apply thereto;

(f) prescribing in any case where gold is produced from a mine in bullion, during any period for which it is necessary to compute the number of ounces of gold produced from the mine for the purposes of this Act, from concentrates produced from the mine prior to that period, the time when the gold shall be deemed to have been produced and the manner in which the cost of production thereof shall be calculated, the conditions upon and the manner in which this Act shall apply in respect thereof, and defining the expression “concentrates” for the purposes of this paragraph, and the regulations made under this paragraph shall operate retrospectively to such date as may be fixed by regulation;

(g) prescribing that, for the purpose of this Act, a person is deemed not to be engaged in operating a gold mine during a designated year unless he produces during the designated year more than a specified number of ounces of gold, and prescribing circumstances in which it may be determined that no payment may be made under this Act in respect of gold produced from a mine where there is no reasonable possibility of production of gold from the mine on a commercial basis within a reasonable time;

(h) prescribing the times at which amounts payable under this Act may be paid, and authorizing the Minister to make advances in respect thereof and the conditions upon which such advances may be made;

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(i) prescribing records to be kept and returns to be
made by persons making application for payments
under this Act or to whom such payments have been
made; and

(j) generally dealing with any matter arising in the
course of the administration of this Act, for carrying
into effect the purposes of this Act and the true intent,
meaning and spirit of its provisions.

(2) Where pursuant to a regulation any payment is made
 Advance
 Advance payments may be
 payments
 repayable.
 to any person by way of an advance on account of payments
 that may be made to that person under this Act, if that
 person is subsequently found to be ineligible to receive
 any payment, or to receive any part of the payments made
 by way of such advance, that person is liable to repay
 to Her Majesty the amount of the advance, or the amount
 of that part, as the case may be, and any amount so repay-
able is recoverable as a debt due to the Crown. 1948,
c. 15, s. 6; 1949 (2nd Sess.), c. 20, s. 2.

OFFENCES AND PENALTIES.

8. (1) Every person who wilfully furnishes false infor-
mation or knowingly makes a false return in any applica-
tion or return under this Act or the regulations, is guilty
of an offence and

(a) may be prosecuted under the provisions of the Crim-
inal Code relating to summary convictions and if con-
victed is liable to a fine not exceeding five hundred
dollars or to imprisonment not exceeding six months or
to both such fine and imprisonment, or

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

(2) Where a corporation is guilty of an offence under this Act any officer, director or agent thereof who knowingly
directed, authorized, assented to or acquiesced or partici-
pated in the commission of the offence is a party to and
guilty of the offence. 1948, c. 15, s. 7.

APPROPRIATION.

9. The Minister may pay amounts authorized to be
paid under this Act out of unappropriated moneys in the
Consolidated Revenue Fund. 1948, c. 15, s. 8.

10. The Minister shall lay before Parliament within fifteen days after the commencement of each session a report on the administration of this Act during the preceding fiscal year. 1948, c. 15, s. 9.

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

R.S., 1952.
CHAPTER 96.

An Act to confer certain Emergency Powers upon the Governor in Council.

WHEREAS an international emergency exists that threatens the security of Canada;

AND WHEREAS it is essential that emergency powers be conferred to enable measures to be taken as urgently required from time to time to carry out adequate defence preparations, to regulate the economy of Canada to meet the needs of defence and to stabilize the economy and to safeguard it from disruption that may result from defence preparations in Canada or from emergency measures taken in other countries, in order that defence preparations may not be impeded;

AND WHEREAS it is preferable that the necessary emergency powers be exercised under special authority from Parliament rather than that the War Measures Act be brought into force so long as present efforts to avert war are continuing and, moreover, it is not desirable that the wide powers conferred by that Act to interfere with the fundamental liberties of the individual should now be brought into operation:

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

SHORT TITLE.

1. This Act may be cited as the Emergency Powers Act. Short title: 1951, c. 5, s. 1.

POWERS OF THE GOVERNOR IN COUNCIL.

2. (1) The Governor in Council may do and authorize acts and things, and make from time to time such orders and regulations, as he may by reason of the existing international powers.
international emergency deem necessary or advisable for the security, defence, peace, order and welfare of Canada; and for greater certainty, but not so as to restrict the generality of the foregoing terms, it is hereby declared that the powers of the Governor in Council shall extend to all matters coming within the classes of subjects hereinafter enumerated, that is to say:

(a) control and suppression of maps, plans and photographs;
(b) control of communications and means of communication;
(c) control of the harbours, ports and territorial waters of Canada and the movements of vessels;
(d) transportation by land, air or water and the control of the transport of persons and things;
(e) trading, exportation, importation, production and manufacture; and
(f) imposition and recovery, in connection with any scheme of control, of fees or charges payable to the Receiver General of Canada or into any fund or account established by order or regulation for the purposes of the scheme of control.

(2) Notwithstanding anything contained therein, the powers conferred on the Governor in Council by subsection (1) do not include power to make orders or regulations in relation to

(a) arrest, except as incidental to proceedings under section 3, detention, exclusion or deportation of any person;
(b) censorship or the control and suppression of publications and writings; or
(c) expenditure of money otherwise than in accordance with an appropriation by Parliament except expenditure of moneys from any fund or account established by order or regulation in connection with a scheme of control for the purposes of that scheme of control.

(3) All orders and regulations made under or pursuant to authority conferred under this Act have the force of law while this Act is in force.

(4) In respect of a regulation made under this Act, the period for laying a regulation before Parliament under section 7 of the Regulations Act is

(a) five days after the making of a regulation if it is made by the Governor in Council, and
(b) fifteen days after the making of the regulation in the case of any other regulation,
or if Parliament is not then in session, a like period after the commencement of the next ensuing session.

(5) If the Senate and House of Commons within a period of forty days, beginning with the day on which any regulation is laid before Parliament in accordance with subsection (4) and excluding any time during which Parliament is dissolved or prorogued or during which both the Senate and House of Commons are adjourned for more than four days, resolve that it be annulled, it shall cease to have effect. 1951, c. 5, s. 2.

3. (1) The Governor in Council may prescribe penalties by way of fine or by way of imprisonment for a term not exceeding five years, or by way of both fine and such imprisonment, that may be imposed for violation of orders or regulations made under this Act and may also prescribe whether, and the circumstances in which, the said penalties shall be imposed upon summary conviction or indictment.

(2) Any goods, wares or merchandise dealt with contrary to any order or regulation made under this Act may be seized and detained and shall be liable to forfeiture at the instance of the Minister of Justice, upon proceedings in the Exchequer Court of Canada, or in any superior court, and any such court may make rules governing the procedure upon any proceedings taken before such court or a judge thereof under this section. 1951, c. 5, s. 3.

**DURATION.**

4. Sections 1 to 3 expire on the 31st day of May, 1952, except that if at any time while they are in force addresses are presented to the Governor General by the Senate and House of Commons, respectively, praying that they should be continued in force for a further period, not exceeding one year from the time at which they would otherwise expire, and the Governor in Council so orders, they shall continue in force for that further period. 1951, c. 5, s. 4.

**SAVINGS.**

5. Nothing in this Act limits or restricts the powers conferred on the Governor in Council by the *War Measures Act* and, notwithstanding anything in section 4, if while sections 1 to 4 are in force a proclamation is issued under the *War Measures Act* declaring that war, invasion or insurrection, real or apprehended, exists, sections 1 to 4 are repealed and all orders and regulations lawfully made under or pursuant to authority conferred under this Act in R.S., 1952.
in force immediately before those sections are so repealed, continue in full force and effect as if made under the War Measures Act and shall be deemed to have been so made. 1951, c. 5, s. 5.

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

R.S., 1952.
CHAPTER 97.
An Act respecting Escheats.

SHORT TITLE.

1. This Act may be cited as the Escheats Act. R.S., Short title. c. 58, s. 1.

2. Where Her Majesty the Queen, in right of Canada, is entitled to any land or other real or personal property by reason of the person last seised or entitled thereto having died intestate and without lawful heirs or by reason of any corporation, association or society having been finally dissolved or wound up or having ceased to exist, the Attorney General of Canada may cause possession thereof to be taken in the name of Her Majesty, or if possession is withheld, may exhibit an information in the Exchequer Court for the recovery thereof. R.S., c. 58, s. 2.

3. The Governor in Council may make a grant of any real or personal property that now is or hereafter may become the property of Her Majesty as mentioned in section 2, or any part thereof or any interest therein,

(a) to any person who in the opinion of the Governor in Council had a legal or moral claim upon the previous owner, or a just or natural right or claim to succeed to his property or to any part thereof;

(b) to carry into effect any disposition thereof which the Governor in Council believes the previous owner may have intended;

(c) to reward any person making discovery of such property to Her Majesty. R.S., c. 58, s. 3.

4. Any grant under section 3 may be made without actual entry or taking possession of the property, and, where possession is withheld, the person to whom the grant is made may institute proceedings for the recovery thereof in any court of competent jurisdiction. R.S., c. 58, s. 4.

5. R.S., 1952.
5. No action shall be brought or maintained against Her Majesty the Queen in right of Canada, or against the Attorney General of Canada or any minister or officer of Her Majesty in right of Canada, by any person claiming to be entitled in that behalf as heir or next of kin, or by or on behalf of the shareholders or creditors of any corporation, association or society that has been finally dissolved or wound up or that has ceased to exist, to recover the whole or any part of any property, real or personal, that, by reason of the person last seised or entitled thereto having died intestate and without heirs, or by reason of any corporation, association or society having been finally dissolved or wound up or having ceased to exist, has been judicially declared vested in Her Majesty in right of Canada, or of which the Attorney General of Canada has caused possession to be taken on behalf of Her Majesty, or that has otherwise come into the possession of Her Majesty as escheat or bona vacantia, or to recover any compensation or damages in respect of any such property or the taking possession or withholding thereof, after five years from the date of the death of the person last seised or entitled to such property, or where the person last seised or entitled to such property was a corporation, association or society, after five years from the date of the dissolution or winding up or ceasing to exist of such corporation, association or society. R.S., c. 58, s. 5.
CHAPTER 98.

An Act respecting the Exchequer Court of Canada.

SHORT TITLE.

1. This Act may be cited as the Exchequer Court Act. Short title.
R.S., c. 34, s. 1.

INTERPRETATION.

2. In this Act,
(a) "the Crown" means the Crown in the right or interest of Canada;
(b) "the Exchequer Court" or "the Court" means the Exchequer Court of Canada;
(c) "letters patent" or "patent", when used with respect to public lands, includes any instrument by which such lands or any interest therein may be granted or conveyed;
(d) "original claimant" means the person from whom title must be traced in order to establish a right or claim to letters patent for the lands in question;
(e) "public lands" means lands belonging to Her Majesty in right of Canada and includes lands of which the Government of Canada has power to dispose;
(f) "the Supreme Court" means the Supreme Court of Canada;
(g) "witness" means a person, whether a party or not, to be examined under this Act. R.S., c. 34, s. 2.

CONSTITUTION OF COURT.

3. The Court now existing under the name of the Exchequer Court of Canada is hereby continued under such name, and shall continue to be a court of record. R.S., c. 34, s. 3.

4. (1) The Exchequer Court shall consist of the President and four Puisne Judges, who shall be appointed by the Governor in Council by letters patent under the Great Seal.
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(2) Where in any Act of the Parliament of Canada reference is made to the Judge or a Judge of the Exchequer Court of Canada for the purpose of conferring any power, authority, or jurisdiction upon such Judge, it shall be taken to confer the said power, authority, or jurisdiction severally and respectively upon the President and the Puisne Judges of the Court. 1944-45, c. 3, s. 1; 1948, c. 66, s. 3.

5. Any person may be appointed a judge of the Court who is or has been a judge of a superior or county court of any of the provinces of Canada, or a barrister or advocate of at least ten years' standing at the bar of any of the said provinces. R.S., c. 34, s. 5.

6. A judge of the Court shall not hold any other office of emolument, either under the Government of Canada or under the government of any province of Canada. R.S., c. 34, s. 6.

7. Judges of the Court shall reside at Ottawa or within five miles thereof. R.S., c. 34, s. 7.

8. The Governor in Council may, in case of the sickness or absence from Canada or engagement upon other duty of the President or of a Puisne Judge, or, at the request of the President, for any other reason that he deems sufficient, specially appoint a deputy judge having the qualifications for appointment hereinbefore mentioned, who shall be sworn to the faithful performance of the duties of the office, and shall temporarily have all the powers incident thereto to be terminated at the pleasure of the Governor in Council. 1944-45, c. 3, s. 2.

9. Every judge of the Court holds office during good behaviour, but is removable by the Governor General on address of the Senate and House of Commons, but each judge, whether heretofore appointed or hereafter to be appointed, ceases to hold office upon attaining the age of seventy-five years. R.S., c. 34, s. 9.

OATH OF OFFICE.

10. Every judge of the Exchequer Court shall, before entering upon the duties of his office as such judge, take an oath in the following form:

I, , do solemnly and sincerely promise and swear that I will duly and faithfully, and to the best of my skill

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skill and knowledge, execute the powers and trusts reposed in me as Judge of the Exchequer Court of Canada. So help me God. R.S., c. 34, s. 10.

11. The oath referred to in section 10 shall be administered before the Governor General or the person administering the Government of Canada, or such person or persons as he appoints. R.S., c. 34, s. 11.

REGISTRAR AND OFFICERS.

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.

(2) There may from time to time be appointed such other officers, clerks, stenographers and servants as may be required, all of whom shall hold office during pleasure. R.S., c. 34, s. 12; 1951 (2nd Sess.), c. 11, s. 1.

13. The provisions of the Civil Service Act, the Civil Service Superannuation and Retirement Act, and the Civil Service Superannuation Act shall, so far as applicable, extend and apply to such registrar, clerks, stenographers and servants at the seat of Government. R.S., c. 34, s. 13.

BARRISTERS AND ATTORNEYS.

14. All persons who are barristers or advocates in any of the provinces, may practise as barristers, advocates and counsel in the Exchequer Court. R.S., c. 34, s. 15.

15. All persons who are attorneys or solicitors of the superior courts in any of the provinces, may practise as attorneys, solicitors and proctors in the Exchequer Court. R.S., c. 34, s. 16.

16. All persons who may practise as barristers, advocates, attorneys, solicitors or proctors in the Exchequer Court, are officers of such Court. R.S., c. 34, s. 17.

JURISDICTION.

17. The Exchequer Court has exclusive original jurisdiction in all cases in which the land, goods or money of the subject are in the possession of the Crown, or in which the claim arises out of a contract entered into by or on behalf of the Crown. 1949 (2nd Sess.), c. 5, s. 1.

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18. (1) The Exchequer Court also has exclusive original jurisdiction to hear and determine the following matters:

(a) every claim against the Crown for property taken for any public purpose;

(b) every claim against the Crown for damage to property injuriously affected by the construction of any public work;

(c) every claim against the Crown arising out of any death or injury to the person or to property resulting from the negligence of any officer or servant of the Crown while acting within the scope of his duties or employment;

(d) every claim against the Crown arising under any law of Canada or any regulation made by the Governor in Council;

(e) every set-off, counter-claim, claim for damages whether liquidated or unliquidated, or other demand whatsoever, on the part of the Crown against any person making claim against the Crown;

(f) every claim against the Crown arising out of any death or injury or loss to the person or to property caused by the negligence of any officer or servant of the Crown while acting within the scope of his duties or employment upon, in or about the construction, maintenance or operation of the Intercolonial Railway or the Prince Edward Island Railway;

(g) the amount to be paid where the Crown and any person have agreed in writing that the Crown or such person shall pay an amount of money to be determined by the Exchequer Court, or any question of law or fact as to which the Crown and any person have agreed in writing that any such question of law or fact shall be determined by the Exchequer Court;

(h) the determining of the value of any real or personal, movable or immovable, property, or of any interest therein, sold, leased or otherwise disposed of by the Crown, or which the Crown proposes to sell, lease or otherwise dispose of, where such matter has been referred to the Exchequer Court by the head of the department charged with the administration of such property;

(i) every claim, demand, set-off, counter-claim, dispute, or question with respect to any debt, property right or interest mentioned in section 3 or section 4 of Part X of the Treaty of Peace with Germany, or in any similar section or provision which may be included in the Treaties

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Treaties of Peace with Austria, Bulgaria or Turkey, or in any statute or Order in Council passed for the purpose of carrying into effect the said section 3 or section 4 or any such similar section or provision;

(j) every application for a writ of habeas corpus ad subjiciendum or a writ of certiorari or a writ of prohibition, or a writ of mandamus, in relation to any officer or man of any Canadian naval, army or air forces serving outside of Canada, or in relation to any proceedings, or to any act or omission respecting any such officer or man, to the same extent as and under similar circumstances in which jurisdiction now exists in the Exchequer Court of Canada or in the courts or judges of the several provinces in respect of similar matters within Canada.

(2) Nothing in paragraph (i) of subsection (1) affects the jurisdiction of any other court to hear and determine any matter now pending before such court.

(3) Any writ mentioned in paragraph (j) of subsection (1) shall be directed to the Minister of National Defence, and, upon receipt of such writ, it is the duty of the Minister of National Defence, by the most rapid means of communication available, to transmit such writ or notification of the issue and terms thereof, to the appropriate authority, having regard to the matters to which such writ relates; and, upon receipt of such writ or such notification, it is the duty of such appropriate authority to take such steps as may be necessary to comply with the terms thereof.  R.S., c. 34, s. 19; 1932-33, c. 13, s. 2; 1938, c. 28, s. 1; 1951 (2nd Sess.), c. 7, s. 7.

19. (1) The Exchequer Court has exclusive original jurisdiction at the suit or upon the application of any person claiming to be entitled to public lands for which no patent has issued, as being the heir, devisee, representative or assignee of the original claimant, or as having derived a title or claim from or through any such heir, devisee, representative or assignee, or at the suit or upon the application of the Attorney General of Canada, in any case in which public lands are claimed by any such person, to ascertain, determine and declare who is the person to whom the patent for such lands ought to issue.

(2) The Court shall decide all such cases as in its judgment the justice and equity of the case demand, and shall report its decision to the Governor in Council; and letters patent may issue granting the lands in question in accordance with such decision.  R.S., c. 34, s. 20.

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20. (1) The letters patent issued pursuant to section 19 have the same and no other effect and operation, in regard to any charge, encumbrance, lien, matter or thing upon or affecting the lands so granted, as or than letters patent therefor in favour of the original claimant would have had, save only as establishing the claim of the party in whose favour they are issued to the lands to which they relate as the heir, devisee, representative, or assignee of, or as otherwise representing the original claimant.

(2) Neither the decision of the Court nor the issuing of the letters patent on such decision extends to or in any way affects any claim of the party in whose favour the decision is given or the letters patent are issued, or of any other party, to any lands other than those to which the decision expressly relates, and which are mentioned and described in the report and letters patent; but such claims to other lands shall continue and remain as if the decision and report had not been made and the letters patent had not been issued. R.S., c. 34, s. 21.

21. The Exchequer Court has jurisdiction as well between subject and subject as otherwise,

(a) in all cases of conflicting applications for any patent of invention, or for the registration of any copyright, trade mark or industrial design;

(b) in all cases in which it is sought to impeach or annul any patent of invention, or to have any entry in any register of copyrights, trade marks or industrial designs made, expunged, varied or rectified; and

(c) in all other cases in which a remedy is sought under the authority of any Act of the Parliament of Canada or at common law or in equity, respecting any patent of invention, copyright, trade mark, or industrial design. 1928, c. 23, s. 3.

22. (1) Every applicant for a patent under the Patent Act who has failed to obtain a patent by reason of the objection of the Commissioner of Patents as in the said Act provided may, at any time within six months after notice thereof has been mailed, by registered letter, addressed to him or his agent, appeal from the decision of the said Commissioner to the Exchequer Court.

(2) The Exchequer Court has exclusive jurisdiction to hear and determine any such appeal. R.S., c. 34, s. 23.

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23. (1) The Commissioner of Patents is entitled to appear on behalf of the Crown and as representing the interests of the public and be heard by counsel on the hearing of an appeal made under section 22.

(2) The Commissioner of Patents acting in the said capacity is entitled to appeal to the Supreme Court of Canada from the judgment of the Exchequer Court of Canada in any such appeal by filing within thirty days from the day upon which such judgment was given, with the Registrar of the Supreme Court of Canada, a notice stating that the Commissioner of Patents is dissatisfied with such judgment, and such notice shall be in lieu of a deposit by way of security for costs.

(3) The further proceedings in the said appeal shall be governed by the existing practice relating to appeals from judgments of the Exchequer Court. R.S., c. 34, s. 24.

24. (1) The Exchequer Court has jurisdiction, upon application of the Attorney General of Canada, to entertain suits for relief by way of interpleader in all cases where the Crown or any officer or servant of the Crown as such is under liability for any debt, money, goods or chattels for or in respect of which the Attorney General expects that the Crown or its officers or servant will be sued or proceeded against by two or more persons making adverse claims thereto, and where Her Majesty's High Court of Justice in England could, on the 30th day of September, 1891, grant such relief to any person applying therefor in like circumstances.

(2) The Court may, upon the application of the Attorney General of Canada, in any case in which the Crown finds itself in possession of any moneys belonging or payable to some one other than the Crown, and the Attorney General is in doubt as to the person or persons to or among whom such moneys should be paid or distributed, make an order permitting the payment of such moneys into Court.

(3) Upon payment of any such moneys into Court in accordance with any such order, the Crown is ipso facto released and discharged from any and every liability whatsoever regarding the moneys so paid into Court, and any person claiming to be entitled to the whole or any share of the moneys so paid in is at liberty to institute an action in the Exchequer Court by way of petition for the recovery of the same; and in any such action the Court has power to determine the rights of the claimant or of any other person to the fund in question, and may make such order or give such directions, and may make such regulations as will enable the Court to adjudicate upon

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upon the rights of all persons interested in the fund, and
to order payment out to any person of any such moneys
or portion thereof in accordance with the finding of the
Court.

(4) In any such action the Court may give directions as
to the parties to whom notice thereof shall be given, the
time or times within which such parties shall be required
to file their claims, and, generally, as to the procedure to be
followed to enable the Court properly to adjudicate upon
the rights of the parties and to give judgment upon any
claim or claims against the fund in Court; and any claim
that is not entered within the time limited by order of
the Court shall be barred, and the Court may proceed to
determine the other claims and distribute the moneys
among the parties entitled thereto without reference to
any claim so barred; and in any case where the moneys in
Court are not sufficient to satisfy all claims the Court may
order that the moneys be distributed pro rata among the
parties entitled.

(5) The Court may also make such order as to costs as
it may deem fit. R.S., c. 34, s. 25; 1930, c. 17, s. 1.

25. Where in any Act of the Parliament of Canada,
or in any order of the Governor in Council, or in any docu
ment it is provided or declared that any matter may be re
ferred to the official arbitrators acting under the Act respect
ing the Official Arbitrators, or that any powers shall be
vested in, or duty performed by such arbitrators, such
matters shall be referred to the Exchequer Court, and such
powers shall be vested in and such duties performed by the
Court; and where the expression "official arbitrators" or "official arbitrator" occurs in any such Act, order or
document, it shall be construed as meaning the Exchequer
Court. R.S., c. 34, s. 26.

26. (1) The Exchequer Court has jurisdiction as
regards any railway, or section of a railway, not wholly
within one province, and as regards any railway otherwise
subject to the legislative authority of the Parliament of
Canada, to order and decree, in such manner as it may
prescribe,

(a) the sale of such railway or section of railway, and of
all the rolling stock, equipment and other accessories
thereof,

(i) at the instance of the Minister of Transport, or,
with the approval of the Board of Transport Com
missioners for Canada, at the instance of any creditor
of any person or company owning or operating such
railway

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railway or section, where such company has become insolvent, or has for more than thirty days failed to efficiently continue the working or operating of the railway or section or any part thereof, or has become unable so to do,

(ii) at the instance of a creditor of such person or company having a first lien or charge upon the railway or section, or

(iii) at the instance of a holder of a first mortgage of such railway or section, or

(b) the foreclosure, at the instance of a mortgagee of such railway or section, of the interest of the person or company owning or entitled to the railway or section, with the rolling stock, equipment and other accessories thereof, or the equity of redemption therein, whenever in like circumstances of default the High Court of Justice in England can so order or decree with respect to mortgaged lands situate in England.

(2) Nothing in this section in any way affects the provisions of the Railway Act as respects the power of a company to secure its bonds, debentures or other securities by a mortgage upon its property, assets, rents, and revenues, or as respects the powers, privileges, preferences, priorities and restrictions by the Railway Act authorized to be granted or imposed upon the holders of said bonds, debentures or other securities.

(3) The Exchequer Court, in any of the cases in this section mentioned, has all the powers for the appointment of a receiver either before or after default, the interim preservation of the property, the delivery of possession, the making of all necessary inquiries, the taking of accounts, the settling and determining of claims and priorities of creditors, the taxation and payment of costs, and generally the taking and directing of all such proceedings requisite and necessary to enforce its order or decree and render it effective, as in mortgage actions the High Court of Justice in England, or any division, judge or officer thereof, may exercise.

(4) A receiver appointed pursuant to subsection (3) shall take possession of such railway, or of such section, and of all the railway stock, equipment and other accessories thereof, and shall, under the direction of the Court, carry on the working and operating of the railway or section or any part thereof, and shall keep and maintain the road, rolling stock, equipment and other accessories thereof in good condition, and renew the same or any part thereof, and, generally shall do all acts necessary for the preservation of.

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May be directed by Court to complete railway.

Remuneration of receiver.

When a railway company is insolvent.

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behalfof the Railway Act, shall not be deemed a general conveyance or assignment, or a sale or conveyance, within the meaning of this paragraph, or

(h) if it permits any execution issued against it, under which any of its goods, chattels, land or property, is seized, levied upon or taken in execution, to remain unsatisfied till within four days of the time fixed by the sheriff or proper officer for the sale thereof, or for fifteen days after such seizure.

(2) A company is deemed unable to pay its debts as they become due, whenever a creditor, to whom the company is indebted in a sum exceeding two hundred dollars then due, has served on the company, in the manner in which process may legally be served on it in the place where service is made, a demand in writing, requiring the company to pay the sum so due, and the company has, for fifteen days next succeeding the service of the demand, neglected to pay such sum, or to secure or compound for the same to the satisfaction of the creditor. R.S., c. 34, s. 28.

28. Nothing in section 26 or 27 affects the present jurisdiction of any court of a province in any such matters as aforesaid affecting railways, or sections thereof, wholly within the province, and the superior courts of a province now possessing such jurisdiction shall continue as regards such railways and sections of railways to have concurrent jurisdiction with the Exchequer Court in all matters within the purview of this Act. R.S., c. 34, s. 29.

29. The Exchequer Court has and possesses concurrent original jurisdiction in Canada

(a) in all cases relating to the revenue in which it is sought to enforce any law of Canada, including actions, suits and proceedings by way of information to enforce penalties and proceedings by way of information in rem, and as well in qui tam suits for penalties or forfeiture as where the suit is on behalf of the Crown alone;

(b) in all cases in which it is sought at the instance of the Attorney General of Canada, to impeach or annul any patent of invention, or any patent, lease or other instrument respecting lands;

(c) in all cases in which demand is made or relief sought against any officer of the Crown for anything done or omitted to be done in the performance of his duty as such officer; and

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In all civil cases where Crown is a party.

Controversies between Canada and a province or inter-provincial.

(d) in all other actions and suits of a civil nature at common law or equity in which the Crown is plaintiff or petitioner. R.S., c. 34, s. 30.

30. (1) Where the legislature of any province of Canada has passed an Act agreeing that the Exchequer Court has jurisdiction in cases of controversies,

(a) between Canada and such province,

(b) between such province and any other province or provinces that have passed a like Act,

the Exchequer Court has jurisdiction to determine such controversies.

(2) An appeal lies in such cases from the Exchequer Court to the Supreme Court. R.S., c. 34, s. 31.

LIMITATIONS.

31. Subject to any Act of the Parliament of Canada, the laws relating to prescription and the limitation of actions in force in any province between subject and subject apply to any proceeding against the Crown in respect of a cause of action arising in such province. R.S., c. 34, s. 32.

32. The Court shall not entertain any claim in respect of which the claimant has a suit or process against any person pending in another court, if such person, at the time when the cause of action alleged in such suit or process arose, was, in respect thereof, acting under the authority of the Crown. R.S., c. 34, s. 33.

SITTINGS OF THE COURT.

33. Subject to rules of court, any judge of the Exchequer Court may sit and act at any time and at any place in Canada for the transaction of the business of the Exchequer Court or any part thereof. R.S., c. 34, s. 34.

PROCEDURE.

34. All provisions of law and all rules and orders regulating the practice and procedure including evidence in the Exchequer Court, now existing and in force shall, so far as they are consistent with the provisions of this Act, remain in force until altered or rescinded or otherwise determined. R.S., c. 34, s. 35.

35. The practice and procedure in suits, actions and matters in the Exchequer Court, shall, so far as they are applicable, and unless it is otherwise provided for by this Act,
Act, or by general rules made in pursuance of this Act, be regulated by the practice and procedure in similar suits, actions and matters in Her Majesty’s High Court of Justice in England on the 1st day of January, 1928. 1928, c. 23, s. 4.

36. (1) Any claim against the Crown may be prosecuted by petition of right, or may be referred to the Court by the head of the department in connection with the administration of which the claim arises.

(2) If any such claim is so referred no fiat shall be given if claim on any petition of right in respect thereof. R.S., c. 34, s. 37.

37. The head of any department in connection with the administration of which any claim arises may, instead of referring such claim to the Court for adjudication thereon, refer it to one of the official referees for examination and report, both as to the matters of fact involved and as to the amount of damages, if any, sustained; and such official referee shall make such examination upon the oath or affirmation of witnesses, and shall report his findings upon the questions of fact and upon the amount of damages, if any, sustained and the principles upon which the amount has been computed. R.S., c. 34, s. 38.

38. Issues of fact and inquisitions in the Exchequer Court shall be tried by a judge without a jury. R.S., c. 34, s. 39.

39. The trial of any issue of fact or inquisition may, by order of the Court, take place partly at one place and partly at another, and the evidence of any witness may, by like order, be taken by commission, or on examination or affidavit. R.S., c. 34, s. 40.

40. The Court may, for the purpose of taking accounts or making inquiries, or for the determination of any question or issue of fact, refer any cause, claim, matter or petition to the Registrar or any other officer of the Court, or to an official or special referee for inquiry and report, and may also, if it thinks it expedient so to do, call in the aid of one or more assessors specially qualified, and try and hear the cause, matter or petition, wholly or partially, with the assistance of such assessor or assessors. R.S., c. 34, s. 41.

41. By direction of the Court the testimony of any witness may be taken down in shorthand by a stenographer who shall be previously sworn faithfully to take down and transcribe

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transcribe the testimony; and the Court may make such order for the payment of the costs thereby incurred as is just. R.S., c. 34, s. 42.

COSTS OF CROWN.

42. In any proceeding to which Her Majesty is a party, either as represented by the Attorney General of Canada or otherwise, costs adjudged to Her Majesty shall not be disallowed or reduced upon taxation merely because the solicitor or the counsel who earned such costs, or in respect of whose services the costs are charged, was a salaried officer of the Crown performing such services in the discharge of his duty and remunerated therefor by his salary, or for that or any other reason not entitled to recover any costs from the Crown in respect of the services so rendered; and the costs recovered by or on behalf of Her Majesty in any such case shall be paid into the Consolidated Revenue Fund. R.S., c. 34, s. 43.

SECURITY FOR COSTS.

43. Where an order on any petition, reference or proceeding against the Crown, on application by or on behalf of the Attorney General of Canada, is made for security for costs, and the suppliant, claimant or petitioner fails to give security to the satisfaction of the judge for the payment of costs, in the event of the judgment being against such suppliant, claimant or petitioner, or of its not exceeding the sum tendered by the Crown, all further proceedings on such petition, reference or proceeding shall be stayed until otherwise ordered. R.S., c. 34, s. 44.

TENDER.

44. The Crown may, in the matter of any petition, reference or proceeding, plead a tender without paying the money tendered into Court. R.S., c. 34, s. 45.

45. Every tender of a sum of money on behalf of the Crown shall be deemed to be legally made if made by a written offer to pay such sum, given under the hand of a minister of the Crown, or some person acting for him in that behalf, and notified to the person having such claim. R.S., c. 34, s. 46.

RULES FOR ADJUDICATING UPON CLAIMS.

46. The Court, in determining the amount to be paid to any claimant for any land or property taken for the purpose of any public work, or for injury done to any land or property,
property, shall estimate or assess the value or amount thereof at the time when the land or property was taken, or the injury complained of was occasioned. R.S., c. 34, s. 47.

47. In adjudicating upon any claim arising out of any contract in writing the Court shall decide in accordance with the stipulations in such contract, and shall not allow

(a) compensation to any claimant on the ground that he expended a larger sum of money in the performance of his contract than the amount stipulated for therein, or

(b) interest on any sum of money that the court considers to be due to the claimant, in the absence of any contract in writing stipulating for payment of such interest or of a statute providing in such a case for the payment of interest by the Crown. R.S., c. 34, s. 48.

48. No clause in any such contract in which a drawback or penalty is stipulated for on account of the non-performance of any condition thereof, or on account of any neglect to complete any public work or to fulfil any covenant in the contract, shall be considered as comminatory, but it shall be construed as importing an assessment by mutual consent of the damages caused by such non-performance or neglect. R.S., c. 34, s. 49.

49. The Court shall, in determining the compensation to be made to any person for land taken for or injuriously affected by the construction of any public work, take into account and consideration, by way of set-off, any advantage or benefit, special or general, accrued or likely to accrue, by the construction and operation of the public work, to such person in respect of any lands held by him with the lands so taken or injuriously affected. R.S., c. 34, s. 50.

50. For the purpose of determining liability in any action or other proceeding by or against Her Majesty, a person who was at any time since the 24th day of June, 1938, a member of the naval, army or air forces of Her Majesty in right of Canada shall be deemed to have been at such time a servant of the Crown. 1951 (2nd Sess.), c. 7, s. 7.

EFFECT OF PAYMENT OR JUDGMENT.

51. The payment of the amount due by any judgment of the Court is a full discharge to the Crown of all claim and demand touching any of the matters involved in the controversy. R.S., c. 34, s. 51.

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52. A final judgment against the claimant on any claim prosecuted as provided in this Act shall forever bar any further claim or demand against the Crown arising out of the matters involved in the controversy. R.S., c. 34, s. 52.

INTEREST.

53. The Minister of Finance may allow and pay to any person entitled by the judgment of the Court to any moneys or costs, interest thereon at a rate not exceeding four per cent from the date of such judgment until such moneys or costs are paid. R.S., c. 34, s. 53.

EXECUTION.

54. In addition to any writs of execution that are prescribed by general rules or orders, the Court may issue writs of execution against the person or the goods, lands or other property of any party, of the same tenor and effect as those that may be issued out of any of the superior courts of the province in which any judgment or order is to be executed; and where, by the law of the province, an order of a judge is required for the issue of any writ of execution, a judge of the court may make a similar order, as regards like executions to issue out of the court. R.S., c. 34, s. 54.

55. No person shall be taken into custody under process of execution for debt issued out of the Court at the suit of the Crown, unless he might be taken into custody under the laws of the province in which he happens to be, in a similar case between subject and subject; and any person taken into custody under such process may be discharged from imprisonment upon the same grounds as would entitle him to be discharged under the laws in force relating to imprisonment for debt in the province in which he is in custody. R.S., c. 34, s. 55.

56. All writs of execution against real or personal property, as well as those prescribed by general rules and orders as those hereinbefore authorized, shall, unless otherwise provided by general rule or order, be executed, as regards the property liable to execution and the mode of seizure and sale, as nearly as possible in the same manner as similar writs, issued out of the superior courts of the province in which the property to be seized is situated, are, by the law of the province, required to be executed; and such writs shall bind property in the same manner as such similar writs, and the rights of purchasers thereunder are the same as those of purchasers under such similar writs. R.S., c. 34, s. 56.

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57. Every claim made by any person to property seized under a writ of execution issued out of the court, or to the proceeds of the sale of such property, shall, unless otherwise provided by general rule or order, be heard and disposed of, as nearly as may be, according to the procedure applicable to like claims to property seized under similar writs of execution issued out of the courts of the province. R.S., c. 34, s. 57.

SHERIFFS' FEES.

58. Sheriffs and coroners shall receive and take to their own use such fees as the President of the Exchequer Court, by general order, shall fix and determine. R.S., c. 34, s. 58.

EVIDENCE.

59. All persons authorized to administer affidavits to be used in any of the superior courts of any province may administer oaths, affidavits and affirmations in such province to be used in the Exchequer Court. R.S., c. 34, s. 59.

60. (1) The Governor in Council may, by commission from time to time, empower such persons as he thinks necessary, within or out of Canada, to administer oaths, and to take and receive affidavits, declarations and affirmations in or concerning any proceeding had or to be had in the Exchequer Court.

(2) Every oath, affidavit, declaration or affirmation taken or made pursuant to subsection (1) is as valid and of the like effect, to all intents, as if it had been administered, taken, sworn, made or affirmed before the court in which it is intended to be used, or before the judge or any competent officer of the Court in Canada.

(3) Every commissioner so empowered shall be styled a commissioner for administering oaths in the Exchequer Court of Canada. R.S., c. 34, s. 60.

61. Any oath, affidavit, affirmation or declaration concerning any proceeding had or to be had in the Exchequer Court administered, sworn, affirmed or made out of Canada is as valid and of like effect to all intents as if it had been administered, sworn, affirmed or made before a commissioner appointed under this Act, if it is so administered, sworn, affirmed or made out of Canada before

(a) a commissioner authorized to take affidavits to be used in Her Majesty's High Court of Justice in England,

(b) R.S., 1952.
(b) a notary public and certified under his hand and official seal,

(c) a mayor or chief magistrate of any city, borough, or town corporate in Great Britain or Ireland or in any colony or possession of Her Majesty out of Canada or in any foreign country and certified under the common seal of such city, borough or town corporate,

(d) a judge of any court of superior jurisdiction in any colony or possession of Her Majesty or dependency of the Crown out of Canada, or

(e) a consul, vice-consul, acting consul, pro-consul or consular agent of Her Majesty exercising his functions in any foreign place and certified under his official seal.

R.S., c. 34, s. 61.

62. Every document purporting to have affixed, imprinted or subscribed thereon or thereto the signature of

(a) a commissioner appointed under this Act,

(b) a person authorized to take affidavits to be used in any of the superior courts of any province,

(c) a commissioner authorized to receive affidavits to be used in Her Majesty’s High Court of Justice in England,

(d) a notary public under his official seal,

(e) a mayor or chief magistrate of any city, borough or town corporate in Great Britain or Ireland or in a colony or possession of Her Majesty out of Canada or in a foreign country, under the common seal of the corporation,

(f) a judge of any court of superior jurisdiction in any colony or possession of Her Majesty, or dependency of the Crown out of Canada under the seal of the court of which he is such judge, or

(g) a consul, vice-consul, acting consul, pro-consul or consular agent of Her Majesty exercising his functions in any foreign place under his official seal,

in testimony of any oath, affidavit, affirmation or declaration having been administered, sworn, affirmed or made by or before him, shall be admitted in evidence without proof of the signature or seal or official character of such person.

R.S., c. 34, s. 62.

63. No informality in the heading or other formal requisites of any affidavit, declaration or affirmation, made or taken before any person under any provision of this or any other Act, shall be an objection to its reception in evidence.

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evidence in the Exchequer Court, if the Court or judge thinks proper to receive it; and if such affidavit is actually sworn to, declared or affirmed by the person making it before any person duly authorized thereto, and is received in evidence, no such informality shall be set up to defeat an indictment for perjury. R.S., c. 34, s. 63.

64. (1) If any party to any proceeding had or to be had in the Exchequer Court is desirous of having therein the evidence of any person, whether a party or not, or whether resident within or out of Canada, and, if in the opinion of the Court or a judge thereof, it is, owing to the absence, age or infirmity, or the distance of the residence of such person from the place of trial, or the expense of taking his evidence otherwise, or for any other reason, convenient so to do, the Court or a judge may, upon the application of such party, order the examination of any such person upon oath, by interrogatories or otherwise, before the Registrar of the Court, or any commissioner for taking affidavits in the Court, or any other person or persons to be named in such order, or may order the issue of a commission under the seal of the Court for the examination.

(2) The Court or a judge may, by the same or any subsequent order, give all such directions touching the time, place and manner of the examination, the attendance of the witnesses and the production of papers thereat, and all matters connected therewith, as appears reasonable. R.S., c. 34, s. 64.

65. Every person authorized to take the examination of any witness pursuant to this Act, shall take such examination upon the oath of the witness, or upon affirmation, as provided in the Canada Evidence Act. R.S., c. 34, s. 65.

66. The Court, or a judge may, if it is considered for the ends of justice expedient so to do, order the further examination before either the Court, or a judge thereof, or other person, of any witness; and if the party on whose behalf the evidence is tendered neglects or refuses to obtain such further examination, the Court or judge, in its or his discretion, may decline to act on the evidence. R.S., c. 34, s. 66.

67. Such notice of the time and place of the examination as is prescribed in the order, shall be given to the adverse party. R.S., c. 34, s. 67.

68. R.S., 1952.
Neglect or refusal to attend to be deemed contempt of court.

As to production of papers.

Effect of consent of parties.

Return of examinations taken in Canada.

Use thereof.

And out of Canada.

Use thereof.

Reading of examination.

68. Where an order is made for the examination of a witness, and a copy of the order, together with a notice of the time and place of attendance, signed by the person or one of the persons to take the examination, has been duly served on the witness within Canada, and he has been tendered his legal fees for attendance and travel, his refusal or neglect to attend for examination, or to answer any proper question put to him on examination, or to produce any paper that he has been notified to produce, shall be deemed a contempt of court and may be punished by the same process as other contempts of court; but he shall not be compelled to produce any paper that he would not be compelled to produce, or to answer any question that he would not be bound to answer in court. R.S., c. 34, s. 68.

69. Where the parties in any case pending consent in writing that a witness may be examined within or out of Canada by interrogatories or otherwise, the consent and the proceedings had thereunder are as valid in all respects as if an order had been made and the proceedings had thereunder. R.S., c. 34, s. 69.

70. All examinations taken in Canada, pursuant to this Act, shall be returned to the Court, and the depositions, certified under the hands of the person or one of the persons taking the same, may, without further proof, be used in evidence, saving all just exceptions. R.S., c. 34, s. 70.

71. All examinations taken out of Canada, pursuant to this Act, shall be proved by affidavit of the due taking of the examinations, sworn before some commissioner or other person authorized under this or any other Act to take such affidavit, at the place where such examination has been taken, and shall be returned to the Court; and the depositions so returned, together with such affidavit, and the order or commission, closed under the hand and seal of the person or one of the persons authorized to take the examination, may, without further proof, be used in evidence, saving all just exceptions. R.S., c. 34, s. 71.

72. Where any examination has been returned, any party may give notice of such return, and no objection to the examination being read has effect, unless taken within the time and in the manner prescribed by general order. R.S., c. 34, s. 72.

R.S., 1952.
73. The process of the Exchequer Court shall be tested in the name of the President of the Court and shall run throughout Canada. R.S., c. 34, s. 73.

74. (1) The process of the Court shall be directed to the sheriff of any county or other judicial division into which any province is divided; and the sheriffs of the said respective counties or divisions are ex officio officers of the Exchequer Court, and shall perform the duties and functions of sheriffs in connection with the Court.

(2) In any case where the sheriff is disqualified, the process shall be directed to any of the coroners of the county or district. R.S., c. 34, s. 74.

75. (1) When a defendant, whether a British subject or a foreigner, is out of the jurisdiction of the Exchequer Court and whether in Her Majesty’s dominions or in a foreign country, the Court or a judge, upon application, supported by affidavit or other evidence, stating that, in the belief of the deponent, the plaintiff has a good cause of action, and showing in what place or country such defendant is or probably may be found, may order that a notice of the information, petition of right, or statement of claim be served on the defendant in such place or country or within such limits as the Court or a judge thinks fit to direct.

(2) The order shall in such case limit a time, depending on the place of service, within which the defendant is to file his statement in defence, plea, answer, exception or demurrer, or otherwise make his defence, according to the practice applicable to the particular case, or obtain from the Court or a judge further time to do so.

(3) Upon service being effected as authorized by the order, the Court has jurisdiction to proceed and adjudicate in the cause or matter to all intents and purposes in the same manner, to the same extent, and with the like effect as if the defendant had been duly served within the jurisdiction of the Court. R.S., c. 34, s. 75.

76. Every commissioner for administering oaths in the Exchequer Court, who resides within Canada, may take and receive acknowledgments or recognizances of bail, and all other recognizances in the Exchequer Court. R.S., c. 34, s. 76.

77. An order for payment of money, whether for costs or otherwise, may be enforced by the same writs of execution as a judgment. R.S., c. 34, s. 77.

78. R.S., 1952.
78. No attachment as for contempt shall issue for the non-payment of money only. R.S., c. 34, s. 78.

79. Any moneys or costs awarded to the Crown shall be paid to the Minister of Finance, and he shall pay, out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada, any moneys or costs awarded to any person against the Crown. R.S., c. 34, s. 79.

80. All fees payable to the Registrar under this Act shall be paid by means of stamps issued for that purpose by the Minister of National Revenue, who shall regulate the sale thereof; and the proceeds of the sale of such stamps shall be paid into the Consolidated Revenue Fund of Canada. R.S., c. 34, s. 80.

81. The judge of the Court shall file with the Registrar a copy of the reasons, if any, given by him for any judgment pronounced by him. R.S., c. 34, s. 81.

APPEALS.

82. (1) An appeal to the Supreme Court of Canada lies

(a) from a final judgment or a judgment upon a demurrer or point of law raised by the pleadings, and

(b) with leave of a judge of the Supreme Court of Canada, from an interlocutory judgment,

pronounced by the Exchequer Court in an action, suit, cause, matter or other judicial proceeding, in which the actual amount in controversy exceeds five hundred dollars.

(2) An appeal under this section shall be brought by serving a notice of appeal on all parties directly affected and by depositing with the Registrar of the Supreme Court of Canada the sum of fifty dollars by way of security for costs; the notice of appeal with evidence of service thereof shall be filed with the Registrar of the Supreme Court of Canada and a copy of the notice shall be filed with the Registrar of the Exchequer Court.

(3) The notice of appeal shall be served and filed and the security shall be deposited within sixty days (in the calculation of which July and August shall be excluded) from the signing or entry or pronouncing of the judgment appealed from or within such further time as a judge of the Exchequer Court, or in the case of an appeal from an interlocutory judgment a judge of the Supreme Court of Canada, may either before or after the expiry of the said sixty days fix or allow.

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(4) In such notice the party so appealing may, if he so desires, limit the subject of the appeal to any special defined question or questions.

(5) A judgment is final for the purpose of this section if it determines the rights of the parties, except as to the amount of the damages or the amount of liability. R.S., c. 34, s. 82; 1949 (2nd Sess.), c. 5, s. 2.

83. No appeal lies from any judgment of the Exchequer Court in any action, suit, cause, matter or other judicial proceeding, wherein the actual amount in controversy does not exceed the sum or value of five hundred dollars, unless such appeal is allowed by a judge of the Supreme Court, and such action, suit, cause, matter or other judicial proceeding,

(a) involves the question of the validity of an Act of the Parliament of Canada, or of the legislature of any of the provinces of Canada, or of an ordinance or act of any of the councils or legislative bodies of any of the territories or districts of Canada,

(b) relates to any fee of office, duty, rent, revenue or any sum of money payable to Her Majesty, or to any title to lands, tenements or annual rents, or to any question affecting any patent of invention, copyright, trade mark or industrial design, or to any matter or thing where rights in future might be bound. R.S., c. 34, s. 83.

84. (1) Notwithstanding anything in this Act, an appeal lies on behalf of the Crown from any final judgment given by the Court in any action, suit, cause, matter or other judicial proceeding wherein the Crown is a party, in which the actual amount in controversy does not exceed five hundred dollars, if

(a) such final judgment or the principle affirmed thereby affects or is likely to affect any case or class of cases then pending or likely to be instituted wherein the aggregate amount claimed or to be claimed exceeds or will probably exceed five hundred dollars, or

(b) in the opinion of the Attorney General of Canada, public interest, certified in writing, the principle affirmed by the decision is of general public importance, and

(c) such appeal is allowed by a judge of the Supreme Court.

(2) In case of such appeal being allowed by a judge of the Supreme Court, he may impose such terms as to costs and otherwise as he thinks the justice of the case requires.

R.S., c. 34, s. 84.

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85. If the appeal is by or on behalf of the Crown no deposit is necessary. 1949 (2nd Sess.), c. 5, s. 3.

86. Every appeal from the Exchequer Court set down for hearing before the Supreme Court shall be entered by the Registrar on the list for the province in which the action, matter or proceedings, the subject of the appeal, was tried or heard by the Exchequer Court; or if such action, matter or proceeding was partly heard or tried in one province and partly in another, then on the list that the Registrar thinks most convenient for the parties to the appeal. R.S., c. 34, s. 86.

RULES AND ORDERS.

87. (1) The Judges of the Court may, from time to time, make general rules and orders

(a) for regulating the practice and procedure of and in the Exchequer Court, including, without restricting the generality of the foregoing,

(i) rules providing for the examination for discovery, in a proceeding to which the Crown is a party, of a departmental or other officer of the Crown, and

(ii) rules providing for the medical examination of a person in respect of whose injury a claim is made;

(b) for the effectual execution and working of this Act, and the attainment of the intention and objects thereof;

(c) for the effectual execution and working in respect to proceedings in such Court or before such Judge, of any Act giving jurisdiction to such Court or Judge and the attainment of the intention and objects of any such Act;

(d) for fixing the fees and costs to be taxed and allowed to, and received and taken by, and the rights and duties of the officers of the said Court; and

(e) for awarding and regulating costs in such Court in favour of or against the Crown, as well as the subject.

(2) In addition to any powers, jurisdiction and authority conferred upon the Registrar by this or any other Act of the Parliament of Canada, the Judges of the Court may, by any general rule or order empower the Registrar to do any such thing and transact any such business as is specified in such rule or order, and to exercise any authority and jurisdiction in respect of the same as is now or may be hereafter done, transacted or exercised by a Judge of the

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Court sitting in Chambers in virtue of any statute or custom or by the practice of the Court. 1928, c. 23, s. 5; 1949 (2nd Sess.), c. 5, s. 4.

88. (1) Rules and orders made under section 87 may extend to any matter of procedure or otherwise, not provided for by any Act, but for which it is found necessary to provide in order to ensure their proper working and the better attainment of the objects thereof.

(2) Copies of all such rules and orders shall be laid before both Houses of Parliament within ten days after the opening of the session next after the making thereof.

(3) All such rules and orders and every portion of the same not inconsistent with the express provisions of any Act shall have and continue to have force and effect as if herein enacted, unless during such session an address of either the Senate or House of Commons is passed for the repeal of the same or of any portion thereof, in which case the same or such portion shall be and become repealed; but the Governor in Council may, by proclamation, published in the Canada Gazette, or either House of Parliament may, by any resolution passed at any time within thirty days after such rules and orders have been laid before Parliament, suspend any rule or order made under this Act; and such rule or order shall, thereupon, cease to have force and effect until the end of the then next session of Parliament. R.S., c. 34, s. 88.

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

R.S., 1952.
CHAPTER 99.

An Act respecting Excise.

SHORT TITLE.

1. This Act may be cited as the Excise Act. 1934, c. 52, Short title.

s. 1.

INTERPRETATION.

General.

2. In this Act, Definitions.

(a) "bonding warehouse" means any warehouse in which goods subject to excise may be stored or de-
    posited without payment of the duty hereby imposed;

(b) "collector" means every officer of Customs and Excise who is appointed to collect the duties hereby
    imposed in any defined district or excise division;

(c) "Department" means the Department of National Revenue;

(d) "departmental analyst" means an analyst in the employment of the Department of National Revenue
    or of any department of the Government of Canada and includes any employee classified as junior chemist,
    assistant chemist or chemist in the laboratory of the Department of National Revenue or in the laboratory
    of any department of the Government of Canada;

(e) "departmental regulations" means all regulations made by the Minister under this Act;

(f) "Deputy Minister" means the Deputy Minister of National Revenue for Customs and Excise;

(g) "excise division" means the district or territory under the survey of the collector;

(h) "holiday" means holiday as defined in the Civil Service Act;

(i) "inspector" means every inspector of excise who is appointed or authorized to perform the duties of inspec-
    tor in any defined district or excise division;

(j) R.S., 1952.
"Minister." (j) "Minister" means the Minister of National Revenue;

"Officer." (k) "officer" means every officer of excise who is employed or appointed to the survey of manufactures, operations, or premises subject to excise, and every person employed for the purpose of the administration or enforcement of this Act, including any member of the Royal Canadian Mounted Police;

"Possession." (l) "possession" means not only having in one's own personal possession, but also knowingly,

(i) having in the actual possession or custody of any other person, and

(ii) having in any place, whether belonging to or occupied by one's self or not, for the use or benefit of one's self or of any other person;

"Provincial analyst." (m) "provincial analyst" means any analyst appointed by the government of any province and having authority to make any analysis for any public purpose;

"Stamp." (n) "stamp" means any distinctive mark, label or seal impressed upon or affixed to any goods subject to excise, or any distinctive mark, label or seal impressed upon or affixed to any package in which any such goods are contained;

"Subject to excise." (o) "subject to excise" means subject to the provisions of this Act, or of any other Act respecting duties of excise, or of any proclamation, order in council or departmental regulation published or made, or that is hereafter published or made, under such provisions;

"Subsequent offence." (p) "subsequent offence" means an offence committed within five years of the date of a previous conviction;

"Superior officer." (q) "superior officer" means the Deputy Minister or any person doing duty as Deputy Minister and any inspector;

"Vehicle." (r) "vehicle" means any cart, car, wagon, carriage, barrow, sleigh or other conveyance of what kind soever, whether drawn or propelled by steam, by animals, or by hand or other power, and includes the harness or tackle of the animals, and the fittings, furnishings and appurtenances of the vehicle; and

"Vessel." (s) "vessel" where used to indicate a craft for navigation of the water, includes any ship, vessel or boat of any kind whatsoever, whether propelled by steam or otherwise, and whether used as a sea-going vessel or on inland waters only, and also includes any vehicle as hereinbefore defined. 1934, c. 52, s. 2; 1937, c. 29, s. 1; 1946, c. 48, s. 1; 1948, c. 49, ss. 1, 33.

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Distilleries.
Distilleries.

3. (1) In this Act,

(a) "alcohol" means spirits testing not less than 65 per cent overproof by Sikes' hydrometer at 62 degrees Fahrenheit;

(b) "beer," "wash," or "wort", as applied to distilleries, means all liquor made in whole or in part from grain, malt, or other saccharine matter, whether or not such liquor is fermented or unfermented;

(c) "chemical still" means any distilling apparatus that is kept and used by any person for the sole purpose of distilling water or reclaiming alcohol previously used in or for the preparation or manufacture of chemical, medicinal or pharmaceutical preparations, or that is used for scientific or industrial purposes, and not used for the manufacture or distillation of spirits, of which use in every case the Minister shall be the sole judge;

(d) "closed spirit-receiver" means the vessel or vessels into which the spirit is conveyed for measurement;

(e) "distiller" means any person who conducts, works, occupies or carries on any distillery, or who rectifies any spirits by any process whatsoever, either by himself or his agent, or who has in his possession, complete or partially completed, or who imports, makes or manufactures, in whole or in part, any still, worm, rectifying or other apparatus suitable for the manufacture of spirits; and everyone making or keeping beer or wash prepared, or in preparation, or fit for distilling, or low wines or faints, or having in his possession or use a still or rectifying apparatus, shall be deemed to be a distiller, and liable to the several duties, obligations, penalties and forfeitures imposed by law on distillers;

(f) "distillery" means any place or premises where

(i) any process of fermentation for the production of wash is carried on;

(ii) any wash is kept or produced for the purpose of distillation;

(iii) any mash-tub, fermenting tun, worm or still for the distillation of spirits is set up or used;

(iv) any process of distillation whatever of spirits is carried on;

(v) any process of rectification of spirits, either by re-distillation, filtration, or other process is carried on;

(vi) any spirits are manufactured or produced from any substance whatever, by any process whatever; or

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(vii) any still, rectifier or other apparatus, suitable for the manufacture of spirits, is in whole or in part manufactured, made or kept;

and every office, workshop, warehouse, granary, fermenting-room, mash-house, still-room, rectifying-house, vault, cellar, shed, yard or other place owned or occupied by or on behalf of, or for the use of any distiller, or wherein any part of his business as such is transacted, or where any grain, matter, material or apparatus suitable for or adapted to the production of spirits, or that is or is to be used in the production or rectification of spirits is kept or stored, or where any of the products of the distillery are kept or stored, or where any process of manufacture is carried on shall be held to be included in and to form part of the distillery to which it is attached or appurtenant;

"Proof spirits."

(g) "proof spirits", or "spirits of the strength of proof," means any spirit having the strength of proof by Sikes' hydrometer, that is, any spirit which at the temperature of fifty-one degrees Fahrenheit weighs exactly twelve-thirteenth of the weight of an equal measure of distilled water at the same temperature;

"Rectifier."

(h) "rectifier" means any pipe, vessel or still into which the spirit is conveyed for the purpose of rectification by re-distillation, filtration, or by any other process;

"Rectifying spirits."

(i) "rectifying spirits" means the process of refining spirits by re-distillation, filtration, or by any other process;

"Spirits."

(j) "spirits" means any distillate obtained from fermented beer, wash or wort by distillation, and in a distillery includes liquids containing any proportion by weight or volume of ethyl alcohol;

"Still."

(k) "still" means any distilling apparatus whatever adapted or adaptable to the distillation of spirits; and

"Worm."

(l) "worm" means any pipe, condenser or other equipment used or intended to be used for the condensation of spirit vapour.

Working of a distillery.

(2) Any use made of any still, worm, mash-tub or fermenting-tun, rectifying or other apparatus suitable for the manufacture of wash, beer or spirits, or for the distillation or rectification of any spirits, or for fermenting any beer or wash, or the making or commencing to make, or the importation of any such still, worm, rectifying or other apparatus, shall be deemed to be a working of a distillery and acting as a distiller within the meaning of this Act. 1934. c. 52, s. 3; 1938, c. 29, s. 1; 1943-44, c. 9, ss. 1, 2, 3; 1948, c. 49, s. 33.

Breweries.

4. In this Act,

(a) “beer” or “malt liquor” means all fermented liquor brewed in whole or in part from malt, grain or any saccharine matter without any process of distillation;

(b) “brewer” means any person who conducts, works, occupies or carries on any brewery, either by himself or his agent;

(c) “brewery” means any place or premises where any beer is manufactured; and all offices, granaries, mash-rooms, cooling-rooms, vaults, yards, cellars and store-rooms connected therewith or in which any material to be used in the manufacture of beer is kept or stored, or where any process of manufacture is carried on, or where any apparatus connected with such manufacture is kept or used, or where any of the products of brewing or fermentation are stored or kept, shall be held to be included in and to form part of the brewery to which they are attached or are appurtenant;

(d) “malt” means any substance prepared by steeping grain or leguminous seeds in water, allowing the grain or seeds to germinate, and checking the germination by drying. 1934, c. 52, s. 4; 1948, c. 49, s. 2.

Bonded Manufacturers.

5. In this Act,

(a) “bonded manufacturer” means a person who carries on under bond and subject to departmental regulations the manufacture of articles in the production whereof goods subject to excise are used in combination with other materials; and

(b) “bonded manufactory” means any place or premises licensed to use spirits or other goods subject to excise in the manufacture of articles under formula approved by the Minister; and every place where any such articles are warehoused, stored or kept, shall be held to form a part of the bonded manufactory to which it is attached or appurtenant. 1934, c. 52, s. 6; 1948, c. 49, s. 33.

Tobacco and Cigars and Manufacturers thereof.

6. In this Act,

(a) “casing” and “case” refer to the operation of adding to raw leaf tobacco any flavouring materials, but moistening by water alone is not casing;

(b) “cigar” means every description of cigar and cheroot; “Cigar.”

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“Cigarette.” (c) “cigarette” means any description of cigarette made of cut tobacco, and wrapped with paper or one single thickness of leaf tobacco, and not exceeding six inches in length;

“Cigar manufacturer.” (d) “cigar manufacturer” means any person, who by himself or his agent, carries on the manufacture of cigars; and the casing, packing, cutting, pressing, grinding, rolling, drying, crushing or stemming of any raw leaf tobacco or otherwise preparing raw leaf tobacco for manufacture into cigars, is a working of a cigar manufactory, and an acting as a cigar manufacturer within the meaning of this Act;

“Cigar manufactory.” (e) “cigar manufactory” means any place or premises where raw leaf tobacco is worked up into what is described and designated as a cigar under this Act; and every workshop, office, store-room, shed, yard or other place where any of the raw material is or is to be stored, or where any process connected with the manufacture or preparation of cigars is, or is intended to be carried on, or where any of the products of the manufacture are, or are intended to be stored, shall be held to be included in and to form part of the cigar manufactory to which they are attached or are appurtenant;

“Cigar stamp.” (f) “cigar stamp” means any stamp affixed to any package of cigars;

“Common Canada twist.” (g) “common Canada twist,” otherwise called tabac blanc en torquettes, means the unstemmed, unflavoured, and unpressed leaf of tobacco grown in Canada, twisted and made into coils by the cultivator thereof, or by a manufacturer of tobacco duly licensed under this Act;

“Manufactured tobacco.” (h) “manufactured tobacco” means every article made by a tobacco manufacturer from raw leaf tobacco by any process whatever, except cigars; and includes cigarettes and snuff;

“Raw leaf tobacco.” (i) “raw leaf tobacco” means unmanufactured tobacco, or the leaves and stems of the plant;

“Standard leaf tobacco.” (j) “standard leaf tobacco” as applied to any kind of tabacco, means that which consists of ten per cent of water and ninety per cent of solid matter;

“Tobacco manufacturer.” (k) “tobacco manufacturer” means everyone who manufactures tobacco for himself, or who employs others to manufacture tobacco, other than cigars, whether such manufacture is by cutting, casing, packing, pressing, grinding, rolling, drying, crushing, stemming of

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any raw leaf tobacco, or otherwise preparing raw leaf or manufactured or partially manufactured tobacco, or by the putting up for use or consumption of scraps, waste, clippings, stems or deposits of tobacco, resulting from any process of handling tobacco, or by the working or preparation of raw leaf tobacco, tobacco stems, scraps, clippings or waste, by sifting, twisting, screening or any other process;

(l) "tobacco manufactory" means any place or premises designated by this Act as manufactured tobacco; and every workshop, office, store-room, warehouse, shed, yard or other place where any of the raw material is or is to be stored, or where any process connected with the manufacture or preparation of manufactured tobacco is, or is intended to be carried on, or where any of the products of the manufacture are, or are intended to be stored, shall be held to be included in and to form part of the tobacco manufactory to which they are attached or are appurtenant;

(m) "tobacco packer" means any person who, subject to departmental regulations, by himself or his agent, deals in, prepares, packs or stems Canadian raw leaf tobacco or employs others to do so; and

(n) "tobacco stamp" means any stamp affixed to any package of manufactured tobacco. 1934, c. 52, s. 7; 1940-41, c. 16, s. 1.

APPLICATION.

7. (1) The rates and duties of excise imposed by this Act or any other law relating to excise as well as the rates and duties of excise heretofore imposed by any law relating to excise or inland revenue enacted and in force since the 1st day of July, 1867, are binding and are declared and shall be deemed to have been always binding and payable by Her Majesty in respect of any goods that may be hereafter or have been heretofore manufactured or imported by or for Her Majesty, whether in the right of Her Majesty's Government of Canada or Her Majesty's government of any province of Canada, and whether or not the goods so manufactured or imported belonged at the time of manufacture or importation to Her Majesty; and any and all such Acts as aforesaid shall be construed and interpreted as if the rates and duties of excise aforesaid were and are by express words charged upon and made payable by Her Majesty; but nothing herein contained is intended to impose or to declare the imposition of any tax upon, or to make
make or declare liable to taxation, any property belonging to Her Majesty either in the right of Canada or of a province.

(2) Without restricting the generality of the foregoing when any goods subject to excise have been seized or forfeited by Her Majesty’s government of any province in Canada or any public authority established by or under the authority of any such government, the duties of excise imposed by this Act are payable and may be recovered in the same manner as if the said goods were found in the possession of any private person. 1934, c. 52, s. 8.

PART I.

GENERAL.

Licences.

8. (1) The Minister may for any reason that he deems sufficient in the public interest refuse to issue any licence or to grant any privilege authorized by this Act, or may suspend, cancel or revoke a licence granted or any privilege given by this Act.

(2) The Minister may authorize the Deputy Minister to exercise on his behalf the powers, or any of them, conferred on him by this Act. 1934, c. 52, s. 9; 1948, c. 49, s. 33.

9. No licence shall be issued under this Act, nor shall any business subject to excise be carried on in any unsurveyed or unsettled tract of country, or in any district or place prohibited by order in council. 1934, c. 52, s. 10.

10. No person, unless thereunto licensed, shall carry on any business or trade subject to excise or use any utensil, machinery or apparatus suitable for carrying on any such trade or business, or not being licensed as a distiller or licensed to carry on the business of rectifying spirits, import, make, or begin to make any still, rectifier or other apparatus suitable for the manufacture of spirits, or for the rectification of spirits. 1934, c. 52, s. 11.

11. Everyone who imports, makes or has in his possession or keeps any still, worm, mash-tub, fermenting-tun, distilling, rectifying or brewing apparatus, tobacco press or mill for cutting or grinding tobacco, shall, forthwith, after such article comes into his possession and in each subsequent year on or before the 10th day of April, give to the collector of the division in which such article or apparatus is located...
Part I. 

Excise. 

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is located a full and particular list, description and return thereof, the same in nature and form as is by this Act required in an application for a licence to use similar apparatus or machinery. 1948, c. 49, s. 6.

12. (1) Every licence terminates on the 31st day of March in each year, and the same amount shall be paid for every such licence whether it has a full year or only a part of a year to run from the date when it is granted, except that in the case of an application for any such licence by a person who has not theretofore obtained a licence, or who is beginning business in another excise division, such licence, if applied for on or after the 1st day of October, may, in the absence of any specific provision to the contrary, be issued to such applicant for the remainder of the fiscal year, upon payment of one-half only of the fee otherwise payable on such licence.

(2) Upon the expiration of every licence issued under this Act, the granting of a new licence in lieu thereof shall be subject to the same restrictions and conditions as the granting of the original licence, except that in the case of a manufactory in which no material changes or alterations have been made since the original descriptions, models, diagrams or drawings were furnished, if the manufacturer certifies in writing, upon application being made for any subsequent licence, that the original papers filed with the Minister still correctly represent his manufactory premises, and that no changes or alterations have been made therein, and such certificate bears the endorsation of the collector, the application may be accepted and the licence issued without new descriptions, models, diagrams and drawings. 1934, c. 52, s. 13; 1948, c. 49, s. 33.

13. Everyone requiring a licence under this Act shall make application therefor in writing over his signature to the collector, or any other officer appointed by the Minister, within whose district or excise division the business for which such licence is required is to be carried on; and every such application shall be made in the form prescribed by the Minister. 1934, c. 52, s. 14; 1948, c. 49, s. 33.

14. (1) Every application for a licence shall state the exact locality, in the city, town, village, township or local municipality, as the case may be, where the premises are situated, in which the business for which the licence is required is to be carried on, and shall also contain or have annexed thereto a full and particular written description in triplicate, R.S., 1952.
Licence to apply only to place named in application.

Transfer of licence to other premises.

New bond.

Name of surety to be stated in application.

What application for licence must show as to apparatus.

Dimensions of stills, etc.

Description of pipes, etc.

triplicate, with such models, diagrams or drawings also in triplicate, as may be required by departmental regulations.

(2) No licence shall authorize a person to carry on any business subject to excise in any place other than the house or premises mentioned in the application for such licence, but upon application being made, in the form prescribed by the Minister, by the holder of any licence under this Act, the licence so held may be transferred from any premises to any other premises situated within the same excise division, without payment of additional licence fee, if all the requirements of this Act have been complied with by the holder of such licence in reference to the premises to which it is proposed to transfer it, and if all obligations imposed by the licence have been fulfilled.

(3) Whenever any such transfer is made, a new bond shall be taken, as is required upon the issue of a new licence. 1934, c. 52, s. 15; 1948, c. 49, s. 33.

15. Every such application shall also state the name of the guarantee company proposed by such applicant as his surety, in accordance with the requirements of this Act; and it shall also state in the case of a tobacco manufactory the maximum quantity of manufactured tobacco, and in the case of a cigar manufactory the maximum number of cigars intended to be produced in each month. 1934, c. 52, s. 16.

16. Every application for a licence for distilling or brewing shall also contain a list and description in triplicate of all utensils, stills, worms, boilers, mash-tubs, fermenting-tuns, coolers, closed spirit-receivers, or other vessels or machinery which are intended to be placed on the premises, or which are on the premises at the time of application, specifying distinctly and clearly

(a) the dimensions and capacity of every still, mash-tub, fermenting-tun, cooler, closed spirit-receiver, and every other utensil, in inches and gallons, the purpose to which each is to be applied, and the locality or position in the building in which it is, or is to be, placed or used; and

(b) a description of every pipe, conduit, trough, hose, valve, pump, cock, and of every means of connection or communication between the several vessels or utensils used in on about the distillery or brewery, with a description and drawing or model showing the exact position of every cock, valve, connection and joint. 1934, c. 52, s. 17; 1948, c. 49, s. 7.

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17. (1) No licence shall be granted for carrying on any business subject to excise, until after a survey has been made by the collector, or an officer instructed for the purpose by him, of the buildings or places wherein such business is to be carried on, nor until such collector or other officer has certified in writing that the application, descriptions, models, diagrams and drawings correctly represent the premises, and that all the provisions of this Act and of every order in council or departmental regulation made in virtue thereof, have been complied with as respects such place.

(2) No licence shall be granted for carrying on any such business in a building or premises that, after careful survey, appear to the Minister to be so situated with reference to surrounding buildings or places of business, or to be so constructed or arranged, as to embarrass or endanger the full collection of the revenue.

(3) Except as hereinafter specially provided, no licence shall in any case be granted for carrying on any business subject to excise, in any building that forms part of or is appurtenant to, or that communicates in any way whatever except by means of a public highway, with any shop or premises wherein any article to be manufactured under such licence is sold by retail, or wherein there is kept any broken package of any such article. 1934, c. 52, s. 18.

18. Every bond entered into under the provisions of this Act remains in force so long as any duty upon any articles or commodities subject to excise, or upon any licence to which the bond relates, or any penalty, remains unpaid by the person to whom such licence was granted. 1934, c. 52, s. 19.

19. (1) Whenever any new licence is granted to any person a new bond shall be entered into with reference to such new licence.

(2) A new bond shall also be given, whenever, during the period for which any licence is in force to which the bond first given relates, the guarantee company is wound up, becomes insolvent or ceases to do business in Canada; and the licence is void from the time the person to whom it was granted is required by the collector or superior officer to enter into a new bond, until the time when such new bond is given, during which time the person neglecting to enter into such new bond shall be held to be without a licence. 1934, c. 52, s. 20.

20. Every application for a licence under this Act shall be forwarded by the collector to the district inspector and by him to the Minister, with such information as is required by any departmental regulation; and so soon as the said application is returned to the collector, endorsed with the approval of the district inspector and authorized by the Minister, and upon the due execution of the bond with surety as herein required, the collector shall issue a licence to carry on the business and to use the utensils, machinery and apparatus specified in the application, and in the place and premises therein specified, and in such place or premises only, and shall immediately report the issue of such licence to the Minister. 1934, c. 52, s. 21; 1948, c. 49, s. 33.

21. (1) The Minister may declare forfeited any licence authorized by this Act in any case where a person who, being a manufacturer of any class of goods subject to a duty of excise, either directly or indirectly,

(a) makes a sale of any such goods, or consigns them for sale upon commission, to another person, subject to the condition that the purchaser or the consignee shall not sell or deal in goods of a like kind produced by, or obtained or to be obtained from any other manufacturer or dealer; or

(b) makes a sale of any such goods, or consigns them for sale upon commission, to another person, upon such terms as would, in their application, give more profit to the purchaser or the consignee if he should not sell or deal in goods of a like kind produced by, or obtained or to be obtained from any other manufacturer or dealer.

(2) The collector shall thereupon cause a notice of such forfeiture to be forthwith inserted in the Canada Gazette, and from and after the insertion thereof the licence is null and void.

(3) No new licence shall be granted to such person, and no licence shall be granted to any other person for carrying on any business in the premises occupied by him, until the Minister is satisfied that the dealings in this section referred to have ceased.

(4) The decision of the Minister as to whether any sale or consignment of goods is, or is not, subject to any such conditions, or upon any such terms, as are in this section mentioned, shall be final. 1934, c. 52, s. 22.

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22. The burden of proof that any licence required by this Act has been issued, shall rest upon the person to whom such licence is alleged to have been issued. 1934, c. 52, s. 23.

23. Everyone licensed under this Act shall keep his licence posted up in a conspicuous place in his manufactory. 1934, c. 52, s. 24.

24. All licence fees are due and payable at the time when the licence is granted, and in no case shall a licence be issued until all such fees are paid. 1934, c. 52, s. 25.

Obligations of Licensees.

25. Everyone licensed under this Act shall, at all times when required, supply any officer with all assistance, lights, ladders, tools, staging or other thing necessary for inspecting the premises, stock, tools or apparatus belonging to such licensed person, or for weighing, gauging or testing any article or commodity then on the premises for which the licence is granted, and shall open all doors, and open for examination all boxes, packages, casks, barrels and other vessels, when required so to do by any officer of excise. 1934, c. 52, s. 26.

26. Where any person holding a licence under this Act intends to make any alteration or addition to the premises, utensils, machinery or apparatus, described as herein provided, or to remove any portion of such utensils, machinery or apparatus, or to make any use of any compartment or room for a purpose different from that mentioned in the written description accompanying his application for licence, notice in writing shall be served on the collector of the intention to make such alterations, additions, removals or changes, at least one week before they are commenced; and every such notice shall set forth fully and correctly the particulars of the proposed alterations, additions, removals or changes, and upon completion of the work he shall furnish the collector with supplementary plans and descriptions which the collector shall forward to the district inspector. 1934, c. 52, s. 27.

27. The Minister may, for sufficient cause, of which sufficiency he shall be the sole judge, at any time after having given ten days' notice, require a new list and description, with such models, diagrams or drawings as are herein required in an application for a licence, to be made out and furnished by any person holding a licence under this Act. 1934, c. 52, s. 28; 1948, c. 49, s. 33.

28. All beams, scales, weights and measures used in or about any premises subject to excise, shall be inspected, tested and verified by an inspector of Weights and Measures, as often as any inspector directs, except that scales used in a tobacco or cigar manufactory, when used exclusively for weighing tobacco during any intermediate process of manufacture, and not used for weighing raw material brought into the manufactory or taken for use therein, or in ascertaining the manufactured products of such manufactory, may be used without inspection. 1934, c. 52, s. 29.

29. (1) Except for the necessary continuance of some process previously commenced in the ordinary course of business, no person licensed under this Act shall during Sunday, in the premises mentioned or referred to in the licence held by him, transact any business, or perform any act, operation or process of manufacture that, under any regulation then in force, requires the supervision or attendance of an officer.

As to night work. (2) Except under authority of the collector and in the presence of an officer of excise,

(a) no act, operation or process for the supervision of which the presence of an officer is required by a departmental regulation shall be done or carried on in any licensed premises, and

(b) no goods subject to excise shall be removed from any licensed premises, between the hours of five o'clock in the afternoon and eight o'clock the following morning.

Extra time of officers to be paid for. (3) Whenever any business, act, operation or process, for the supervision of which the presence of an officer is required by any regulation then in force, is carried on or done in any premises licensed under this Act, before eight o'clock in the forenoon, during the dinner hour, or after five o'clock in the afternoon, or upon a holiday at any hour, the person in whose premises the business, act, operation or process is carried on or done, shall pay the collector for the attendance of the officer or officers during the extra time they are so employed, at such rate as is determined by departmental regulations in that behalf. 1934, c. 52, s. 30; 1948, c. 49, s. 8.

30. (1) There shall be conspicuously placed over the chief entrance to every place or premises subject to excise, the name of the person, or the name and style of the firm or corporation by whom such premises are occupied.

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(2) Every mash-tub, fermenting-tun, closed spirit-receiver, cooler, tank, vat or other vessel being used to do anything for which a licence is required, or that is used for containing any commodity subject to excise, shall have written, stamped or printed on it in white Roman characters, at least two inches in height, on a black ground, the serial number, the name or designation of the vessel or utensil and the capacity thereof in gallons.

(3) Every notice or written or printed designation or name of any person, place or thing by this section required, shall be printed, painted, put up or affixed under and according to the direction of an officer, and at the expense of the person on whose behalf it is done. 1934, c. 52, s. 31; 1948, c. 49, s. 9.

Books, Accounts and Papers.

31. Everyone who carries on a business subject to excise shall keep on and within the licensed premises, such stock books and other books, in such form and manner as are prescribed by departmental regulations and supplied by the Minister, in which books there shall be clearly recorded, day by day, and on the same day on which the circumstance, thing or act to be recorded is done or occurs, such particulars as are required by any departmental regulation in that behalf. 1934, c. 52, s. 32; 1948, c. 49, s. 33.

32. (1) Every distiller, tobacco manufacturer, cigar manufacturer or bonded manufacturer shall make and deliver to the collector of the division in which his factory or premises is or are situated, an inventory in such form as is prescribed by the Minister, and verified by oath, of the quantity of the different kinds of raw material, articles and goods in process of manufacture, and manufactured products, and all other materials held or owned by him at the close of business on the 31st day of March in each year or at any intermediate time when required by the Minister.

(2) The stock-taking necessary to make up such inventory shall be done under the immediate supervision and to the satisfaction of the officer in charge of the respective licensed premises, or other duly authorized officer; and the inventory shall have endorsed thereon the certificate of the said officer as to its correctness. 1934, c. 52, s. 33; 1948, c. 49, s. 10.

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33. (1) Everyone who is licensed to carry on any business subject to excise shall, as often as is required by the collector or any inspector and at any time within ordinary business hours, or when any operation is being carried on within the premises licensed, produce for the inspection of any such officer

(a) all books, papers and accounts, kept in accordance with the requirements of this Act, in which books or accounts such officer may enter any memorandum, statement or account of quantities; and in such case he shall attest the same by his initials;

(b) all books, accounts, statements and returns whatsoever, and all partnership accounts used by any such person or by any co-partners in carrying on any such licensed business, whether such books, memoranda, papers or accounts are considered private or otherwise, and whether such books, memoranda, papers or accounts are or are not upon the licensed premises; and every such officer shall be permitted to take extracts therefrom or copies thereof.

(2) In case of seizure of any article or thing in any premises subject to excise, for violation of this Act, the seizing officer or any superior officer, may take possession of and remove all or any books, papers or accounts kept under the requirements of this Act, and may retain the same until the seizure is declared valid by competent authority, or the article or thing seized or the proceeds thereof is, by competent authority, directed to be restored. 1934, c. 52, s. 34.

34. No erasure shall be made in any books required to be kept in accordance with the provisions of this Act by any person licensed thereunder; nor shall any leaf or leaves, or part of a leaf or leaves, be removed therefrom; and any obliterating of words or figures by any means whatever, other than by ruling through the same, with ink, in such a manner as not to render the words or figures so ruled out incapable of being read, shall be deemed to be an erasure. 1934, c. 52, s. 35.

35. (1) Except as herein otherwise provided, every quantity of grain recorded or stated in the stock-books herein mentioned, and in all returns, accounts, inventories and statements required by this Act to be kept or made, and the quantity of every other article or commodity, except fluids, used in or about any premises subject to excise, 1934, c. 52, s. 35.

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excise, or entering into the manufacture of any article or commodity subject to excise, shall be stated in pounds avoirdupois.

(2) All quantities of fluids, except when otherwise provided by this Act, shall be stated in the aforesaid books, returns, accounts, inventories and statements, in gallons; and the quantity of any fluid, in gallons, shall, for all the purposes of this Act, be determined by weighing or gauging, in such manner as is, from time to time, prescribed by any departmental regulation in that behalf. 1934, c. 52, s. 36.

**Returns.**

36. All returns, unless otherwise provided by this Act, shall be made distinct and separate for each month, and shall relate to the month last preceding the day of making such returns respectively. 1934, c. 52, s. 37.

37. Every return as to quantities, required to be made by this Act, shall be made to the collector on or before the third working day of each month for the month last preceding such day. 1934, c. 52, s. 38.

38. (1) Every account or return rendered as herein provided shall be made and signed by the person carrying on the business to which it relates, or his agent, and shall also be signed by the foreman, clerk, chief workman or other person employed where the business is carried on who has personal knowledge of the matters dealt with.

(2) The collector or any superior officer may, at any time after the making of such account or return, require any other person employed about such premises who, in his opinion, is best acquainted with the quantity of material used and goods produced, subject to excise, to testify upon oath before him as to the correctness of such account or return. 1934, c. 52, s. 39.

39. Every such account or statement shall be attested by the persons signing the same under oath, in the form following:

I, A. B., do solemnly swear that the several accounts included in this return are true according to their purport, and that I have personal knowledge of the matters set out therein: So help me God. 1934, c. 52, s. 40.

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40. (1) Every such oath shall be made before a collector or other duly authorized officer.

(2) The collector or officer before whom the oath is made, or any superior officer may, when the account or statement is made, or at any time thereafter, put to the person or persons making it such questions as he may deem necessary.

(3) The collector or officer aforesaid may also, when the account or statement is made, or at any time thereafter, examine under oath, as to the truth of all such statements, any person or persons employed, or who have, at any time, been employed in or about the premises subject to excise, to which such account relates, or any person doing business therewith or selling material thereto or buying goods therefrom, and also any common carrier, agent, clerk or other person who has been concerned in the removal of any such goods or material to or from any premises subject to excise, or in taking or keeping an account of such removals and may reject all such written statements as are shown by such evidence to be incorrect or unreliable; and such rejection shall render the person making the return liable to the same penalty as he would be liable to if no return whatever had been made. 1934, c. 52, s. 41.

41. (1) All notices, lists, descriptions, returns, inventories, statements, accounts and reports required by this Act to be given or made to any officer or person, shall be held to be validly so given or made, if they are delivered to such officer or person, as the case may be, or if they are left at the usual place of business or residence of such officer or person, within the period or delay fixed herein in that behalf, without any reference to the mode by which such notice, list, description, account, statement, inventory or return was conveyed to such officer or person.

(2) The burden of proof that all such notices, lists, descriptions, returns, inventories, statements and reports have been given or made, as herein required, lies upon the person whose duty it is to give or make them. 1934, c. 52, s. 42.

42. (1) The amount of duty shall be calculated on the measurements, weights, accounts, statements and returns taken, kept or made, as herein provided, subject to correction and approval by the collector or other officer thereunto duly authorized; and when two or more methods for determining quantities or the amount of duty to be paid are

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are provided for, the method that yields the largest quantity or the greatest amount of duty shall be the standard.

(2) Where the collector or any superior officer has any reason to doubt the correctness of any statement, account or return, he shall compute the weights, measurements or quantities himself, and levy the duty accordingly.

(3) Such computation may be based on any reliable evidence respecting the quantity of material brought into the premises subject to excise, or as to the quantity of the manufactured article removed therefrom or as to the quantity or strength of any articles used in any of the processes of manufacture.

(4) Where the result is disputed, the burden of proof of the error or wrong shall rest with the person who is liable for the payment of the duty.

(5) Where application in writing is made within three years from the date when payment thereof is made, the Minister may refund any duty of excise or fee erroneously paid or overpaid under this Act, and in no case shall a refund or repayment be made unless application is made in accordance with this subsection. 1934, c. 52, s. 43; 1937, c. 29, s. 2.

43. All duties of excise imposed by this Act shall accrue and be levied on the quantities ascertained in the manner by this Act provided, or otherwise proved. 1948, c. 49, s. 11.

44. In the event of any duty imposed under this Act upon spirits, malt or beer having been reduced, if it is made to appear to the Governor in Council that in any province the prices of spirituous or malt liquors to the consumer have not been reduced to, or are not being maintained at, levels that will give the consumer the full benefit of any such reduction, the Governor in Council may order that such reduction shall be no longer in effect and, upon publication of such order in the Canada Gazette, the full rates of duty theretofore payable on such goods shall again be in force and effect. 1935, c. 29, s. 1.

45. (1) Except as herein otherwise provided, the several duties imposed by this Act shall be levied and collected whenever any goods subject to duty are entered for consumption, by the manufacturer or importer thereof.

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(2) Except when otherwise herein provided, all goods subject to excise, the manufacture of which has been completed during any month, shall be returned as produced, and at the end of each month shall either be entered for duty ex-manufactory, or be warehoused. 1934, c. 52, s. 45.

46. No goods, subject to a duty of excise under this Act, shall be removed from any premises subject to excise, until the duty on such goods has been paid or secured by bond in the manner by law required. 1934, c. 52, s. 46.

**Bonding and Warehousing.**

47. Any portion of the premises of a manufacturer licensed under this Act that is designated as a bonding warehouse in the manufacturer's application for a licence and shown as such on the plans accompanying the same, shall, upon the granting of the licence, be a bonding warehouse within the meaning of this Act. 1934, c. 52, s. 48.

48. (1) A licence for a bonding warehouse may be granted to anyone other than a manufacturer licensed under this Act, who has complied with the other requirements of this Act, if the granting of such licence has been approved by the district inspector, and such person has, jointly with a guarantee company approved by the Minister, entered into a bond to Her Majesty, for an amount equal to the sum to which it is estimated the duty on the average quantity of goods in the warehouse will amount; but if the applicant for a licence is any board, commission or other government agency that by the law of any province of Canada is vested with the right of selling or authorizing the sale of intoxicating liquor, the security hereby required may be by bond of such board, commission, or other government agency without sureties.

(2) Such bond shall be conditioned for the payment of all such duties and all penalties to which the owners of any goods warehoused therein, or the owner of any such warehouse may become liable under this Act.

(3) Whenever the duties on the goods warehoused in such warehouse exceed the amount for which the bond is taken, a new bond may be taken for a sum sufficient to cover the increased amount of duty. 1934, c. 52, s. 49.

49. The person in whose favour a licence is granted for an excise bonding warehouse shall, upon receiving such licence, pay to the collector the sum of fifty dollars. 1934, c. 52, s. 50.
50. Goods subject to excise may, subject to the following provisions and to departmental regulations, be deposited in any suitable bonding warehouse, without payment of the duty hereby imposed. 1934, c. 52, s. 51.

51. Every bonding warehouse shall be secured under the joint locks of the Minister and the owner or bailee of the goods warehoused, so as to be accessible only in the presence of an officer and of the owner or bailee of the goods in bond, or his agent. 1934, c. 52, s. 52; 1948, c. 49, s. 33.

52. All goods warehoused shall be at the risk of the owner, and, unless destroyed by fire, the duty shall be payable thereon as if they were entered for consumption. 1934, c. 52, s. 53.

53. Except as herein otherwise provided, no goods shall remain warehoused for a longer period than two years, and at the end of that time the full amount of duty remaining unpaid shall be collected, but if no deficiency in the goods exists they may be re-warehoused for a further term of two years. 1934, c. 52, s. 54.

54. (1) Where the quantity of goods bonded in any warehouse, at any time or by any means, falls short or is deficient of the actual quantity that ought to be or remain warehoused, after deducting the quantities entered ex-warehouse, the owner thereof is liable for the full duties on the balance of goods with which the warehouse stands debited; and the goods remaining are subject to the duties on the quantity deficient, and shall be sold for payment thereof, by order of the Minister, and the surplus, if any, shall be payable to the person who warehoused such goods, or his assigns, after deducting all penalties and expenses incurred.

(2) When the Minister is satisfied that no goods have been illegally removed from the warehouse, such goods as are actually in the warehouse at the time stock is taken, or at the expiration of two years, may be re-warehoused on payment of the full amount of duty on the ascertained deficiency.

(3) Spirits for the fortification of native wines when stored in wooden barrels in a bonding warehouse at a registered winery may, in the event of a deficiency arising, be subject to an abatement, which shall not exceed two-thirds of one per cent for each complete month after the date of original warehousing, but no abatement shall be allowed for a period of more than twelve months, and every such abatement.

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ment shall be made in respect of each specific package and shall in no case exceed the actual deficiency found to exist in the package. 1934, c. 52, s. 55; 1937, c. 29, s. 3; 1948, c. 49, s. 33.

55. At the time of entering the goods for warehouse, the amount of duty shall be computed and ascertained and stated in the entry. 1934, c. 52, s. 56.

56. (1) Goods warehoused under this Act may, without payment of duty and under departmental regulations, be transferred or removed from one warehouse to another in bond, exported in bond or released from bond to accredited representatives in Canada of any other country.

(2) Tobacco and cigars may be removed from a bonding warehouse established under this Act, to a Customs bonded warehouse, without payment of duty, when for delivery only as ships' stores, and under departmental regulations. 1934, c. 52, s. 57; 1946, c. 48, s. 2.

57. Goods entered for warehouse shall be marked and described in such manner as may be prescribed by departmental regulations. 1934, c. 52, s. 58.

58. (1) Each package, when originally warehoused by the manufacturer, shall be marked with the date when warehoused, and with the quantity which the package contains, and shall be consecutively numbered and marked with the entry number.

(2) Nothing in this section applies to manufactured tobacco and cigars. 1934, c. 52, s. 59; 1938, c. 29, s. 2.

59. Goods warehoused shall be so stowed or arranged that the casks, boxes or packages contained or described in one entry are placed together in separate lots; and in no case, except in the case of manufactured tobacco or cigars, shall the casks, boxes or packages contained or described in one entry, be intermixed with those contained or described in another. 1938, c. 29, s. 3.

60. Whenever the marks or numbers on any goods in warehouse have been omitted, or have been defaced or otherwise become illegible, or whenever such goods are not stowed or arranged in compliance with the requirements of this Act, the owner of such goods shall, within one week, on being required so to do, re-mark or arrange or stow them, as the case may be, to the satisfaction of the collector, or of any inspector. 1934, c. 52, s. 61.

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61. No sumption duty acc.
61. No goods shall be removed from warehouse for consumption unless upon the payment of the full amount of duty accruing thereon. 1934, c. 52, s. 62.

62. Except as herein otherwise provided, the collector or other officer, in whose charge goods warehoused under this or any other Act relating to warehousing are placed, shall refuse all warehousing transactions until the owner of such goods or his agent has complied with all conditions in respect thereto, required by this or any other Act, or by any regulations made by virtue of this or any other Act. 1934, c. 52, s. 63.

63. All entry papers, either for warehouse, ex-warehouse for removal, or other purposes, shall be made in such forms, and shall be attested in such manner as the Minister directs. 1934, c. 52, s. 64; 1948, c. 49, s. 33.

Powers and Duties of Officers.

64. (1) The Minister or other person acting as Minister and every superior officer shall have and may exercise in each and every excise division all the powers and rights conferred by this Act on the collector or any other officer.

(2) The Minister may authorize a superior officer to exercise on his behalf the powers or any of them conferred upon him by this Act. 1934, c. 52, s. 65; 1948, c. 49, s. 33.

65. All persons employed for the purposes of this Act, including members of the Royal Canadian Mounted Police, shall be known as officers of excise. 1937, c. 29, s. 4.

66. (1) Every superior officer, and every collector, and such other officers as are, from time to time, designated by the Governor in Council, are hereby empowered and authorized to administer all oaths and receive all declarations required or authorized by this Act.

(2) Any superior officer of excise or collector, the chief or any divisional chief officer of the preventive service and any other officer designated by the Minister, may conduct any inquiry or investigation in matters relating to the excise, and may summon before him any person and may examine R.S., 1952.
examine him and require him to give evidence on oath, orally or in writing, or on solemn affirmation if he is entitled to affirm in civil matters, on any matter pertinent to such inquiry or investigation, and any person thus authorized to conduct an inquiry or investigation may administer such oath or affirmation.

(3) Any officer authorized to conduct any such inquiry or investigation may for the purpose thereof issue a subpoena or other request or summons, requiring and commanding any person therein named to appear at the time and place mentioned therein, and then and there to testify to all matters within his knowledge relative to the subject matter of such investigation, and to bring with him and produce any document, book or paper that he has in his possession or under his control relative to any such matter as aforesaid; and any such person may be summoned from any part of Canada by virtue of such subpoena, request or summons.

(4) Reasonable travelling expenses shall be paid to any person so summoned at the time of service of the subpoena, request or summons.

(5) Everyone who

(a) being required to attend in the manner in this section provided, fails, without valid excuse, to attend accordingly;

(b) being commanded to produce any document, book or paper, in his possession or under his control, fails to produce the same;

(c) refuses to be sworn or to affirm, as the case may be; or

(d) refuses to answer any proper question put to him by such officers;

is, on summary conviction before any police or stipendiary magistrate, or judge of a superior or county court, having jurisdiction in the county or district in which such person resides, or in which the place is at which he was so required to attend, liable to a penalty not exceeding four hundred dollars. 1934, c. 52, s. 67.

67. The collector or any other officer, or any person aiding or assisting him in seizing property as forfeited under this Act, shall mark and number each separate piece, and make a schedule of all the property seized, with the

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the estimated value thereof, which schedule or list shall be dated and signed by the collector or other officer; and a true copy thereof shall be given to the person from whom the seizure was made, or forwarded to his last-known post office address by registered letter; and another copy, together with the collector's or other officer's report relating to such seizure, shall be transmitted without delay to the Minister.  1934, c. 52, s. 68; 1948, c. 49, s. 33.

68. All property seized under any provision of this Act, shall be seized, marked and secured in the name of Her Majesty the Queen, and the power of seizing, marking and securing the same shall be exercised by direction and under the authority of the collector or other officer, where and when necessary in order to carry out the provisions of this Act.  1934, c. 52, s. 69.

69. Where any stock, steam-engine, boiler, still, fermenting-tun, machinery, apparatus, vessel or utensil, boat, vessel, vehicle or other article or commodity is forfeited under the provisions of this Act, for any violation thereof, it may be seized by the collector or other officer, or by any other person acting by the authority of such officer, at any time after the commission of the offence for which it is forfeited, and may be marked, detained, removed, sold or otherwise secured until condemned or released by competent authority, and shall not, while under seizure, be used by the offender; and if condemned, it shall be removed, sold or otherwise dealt with as the Minister directs.  1934, c. 52, s. 70.

70. Every officer may,  

(a) with any assistants acting under him and by his direction, at all times, as well by night as by day, enter into and remain in, as long as he deems necessary, any building or place belonging to or used by any person for the purpose of carrying on any trade or business subject to excise, or in which are any machinery, utensils or apparatus subject to excise, or which may be used in the manufacture of goods subject to excise;  

(b) with any assistants acting under him and by his direction, at any time between six o'clock in the forenoon and ten o'clock in the afternoon, enter the premises of any dealer wherein any goods subject to excise are stored, kept or sold;  

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(c) with any assistants acting under him and by his direction, inspect any such building or place, and take such account as he deems necessary of every part thereof, and of all works, vessels, utensils, goods and materials, machinery and apparatus, belonging or in any wise appertaining to such business;

(d) break up or cause to be broken up or removed any floor, wall, partition, ceiling, roof, door or other part of such building, place or premises, or any ground surrounding them, for the purpose of ascertaining whether there is any pipe, worm, still, conduit, tool, vessel, utensil, machinery or apparatus, or any stock, goods, commodity or article subject to excise, concealed or kept out of view;

(e) examine the worm of any still or other apparatus used by any distiller or bonded manufacturer, by causing the water to be drawn off from the worm-tub or refrigerator containing such worm, at any time when, in the opinion of such officer, the doing so will not be prejudicial to the working of such still or other apparatus, or when he deems it necessary so to do for the prevention or detection of fraud;

(f) gauge, measure, weigh, prove, mark, label, stamp, lock, seal or otherwise designate or secure any apparatus, vessel, machinery, utensils or goods subject to excise, and close, seal and secure all or any of the same during the period when the distillery, brewery, tobacco manufactory, cigar manufactory, or bonded manufactory is not at work; and

(g) take, at any time that he is instructed by the collector or superior officer so to do, a sample or samples of any goods unmanufactured, or in process of manufacture, or manufactured, in the stock or possession of any person carrying on business subject to excise, and such samples shall be furnished by the manufacturer or other person free of cost. 1934, c. 52, s. 71; 1948, c. 49, s. 13.

71. Where any officer, with any assistants acting under him and by his direction, after having demanded admittance into any premises subject to excise, and having declared his name and business at the gate or entrance door, or at any window or door of any such place, or at the door, window or gate of any building or place forming part thereof, is not immediately admitted into such premises, such officer and any persons acting in his aid, may at all times, as well by night as by day, break through any of the doors,

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72. Any justice of the peace may grant to any collector or other officer, or any person acting under or by direction of a collector, on affidavit made before him, stating reasonable grounds to the satisfaction of such justice for the issuing thereof, a search warrant under which such collector, officer or person may, at any hour between sunrise and sunset, enter into and search any house, building or place mentioned in such search warrant as being one in which it has been made to appear by affidavit that there is reasonable cause to suppose that an unlicensed still, worm, mash-tub, cooler, fermenting-tun, press, cutting-knife, mill or other vessel or implement is unlawfully in use or possession, or in respect of which the provisions of this Act are otherwise violated. 1948, c. 49, s. 14.

73. Any officer or person having the powers of an officer of excise may arrest without warrant any one found committing any offence declared by this Act to be an indictable offence, or declared by the Criminal Code to be an indictable offence whenever such offence arises out of or is connected with the performance of duties in the administration of this Act. 1934, c. 52, s. 74.

74. Any article or commodity seized as forfeited under this Act or any Act relating to excise may, at the option of the seizing officer, be kept or stored in the building or place where it was seized, until it is condemned or ordered to be restored to any claimant; and so long as such article or commodity is under seizure, the place or building in which it is so kept or stored shall be held to be in the sole custody of the officer, or other person appointed for that purpose by the seizing officer or by any superior officer; or such article or commodity may, by direction of such seizing officer or superior officer, be removed to be kept in any other place. 1934, c. 52, s. 75.

75. Where any person does or permits to be done, anything in or about any premises subject to excise, that, in the opinion of any officer, is intended, or likely to mislead such officer in the discharge of his duty, or to prevent him from ascertaining the true quantity of the products of the business therein carried on, such person or any other

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other person who is supposed to have any knowledge of the facts, may be examined on oath by any collector or other superior officer. 1934, c. 52, s. 76.

76. (1) Under authority of a writ of assistance, any officer, or any person employed for that purpose with the concurrence of the Governor in Council, expressed either by special order or appointment, or by general regulation, may enter in the night time, if accompanied by a peace officer, and in the day time without being so accompanied, any building or other place, and may search for, seize and secure any goods or things liable to forfeiture under this Act, and in case of necessity, may break open any entrance or other doors, walls, floors, windows or gates and any chests or other packages for that purpose.

(2) Any officer having a writ of assistance, may arrest and detain any person whom he detects in the commission of any offence declared by this Act to be an indictable offence.

(3) Every person so arrested shall, as soon as possible thereafter, be brought before any court of record having jurisdiction in the premises, or before a police or stipendiary magistrate or two justices of the peace.

(4) If such prosecution is brought before a judge, or before a police or stipendiary magistrate, or before any two justices of the peace, no other justice shall sit or take part therein. 1934, c. 52, s. 77.

77. All justices of the peace, mayors, bailiffs, constables and all persons serving under Her Majesty by commission, warrant or otherwise, and all other persons whomsoever shall aid and assist, and they are hereby respectively required to aid and assist every officer in the due execution of any act or thing authorized, required or enjoined by this or any other Act. 1934, c. 52, s. 78.

Writs of Assistance.

78. A judge of the Exchequer Court of Canada shall grant a writ of assistance upon application made to him for that purpose by Her Majesty's Attorney General of Canada, and such writ shall remain in force so long as any person named therein remains an officer, whether in the same capacity or not. 1934, c. 52, s. 79.

79. A writ of assistance addressed to a collector or any other superior officer shall have full force and effect in the hands of any officer to whom he delegates his authority for its execution. 1934, c. 52, s. 80.

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Protection of Officers.

80. (1) No writ shall be issued against, nor any process served upon any officer for any thing done or purporting to be done, in the exercise of his duty as such officer, until one calendar month after notice in writing has been served upon him, in which notice shall be clearly and explicitly stated the cause of action, name and place of abode of the person who intends to bring such action, and the name of his attorney, solicitor or agent.

(2) No evidence of any cause of action shall be produced except of such as shall be stated in such notice; and no verdict or judgment shall be given for the plaintiff, unless he proves on the trial that such notice was given; and in default of such proof, the defendant shall recover in such action a verdict or judgment and costs. 1934, c. 52, s. 81.

81. (1) Every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the place or district where the acts were committed.

(2) The defendant may plead the general issue, and give the special matter in evidence.

(3) If the plaintiff is non-suited, or discontinues the action, or if, upon demurrer or otherwise, judgment is given against the plaintiff, the defendant shall recover costs, and have such remedy for the same as any defendant has in other cases where costs are given. 1934, c. 52, s. 82.

82. Any such officer or person against whom any such action is brought on account of anything done, or purporting to be done, under the authority of this Act, may, within one calendar month after such notice, tender amends to the person complaining or his agent, and plead such tender in bar or answer to any action, together with other pleas or defences; and if the court or jury, as the case may be, finds the amends sufficient a judgment or verdict shall be given for the defendant; and in such case, or in case the plaintiff is non-suited or discontinues his action, or judgment is given for the defendant upon demurrer or otherwise, such defendant is entitled to the like costs as he would have been entitled to in case he had pleaded the general issue only; but such defendant may, by leave of the court where such action is brought, at any time before issue is joined, pay money into court as in other actions. 1934, c. 52, s. 83.

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83. If, in any such action, the court or judge before whom the action is tried certifies that the defendant or defendants in such action acted upon probable cause, the plaintiff in such action is not entitled to more than twenty cents damages, nor to any costs of suit. 1934, c. 52, s. 84.

84. (1) Where any information or suit is brought to trial or determined on account of any seizure or entry made under this Act, and a verdict is found or decision or judgment is given for the claimant, and the court or judge before whom the cause has been tried certifies that there was probable cause for such seizure or entry, the claimant is not entitled to any costs of suit, nor is the person who made such seizure or entry liable to any action, indictment, or other suit or prosecution on account of such seizure or entry.

(2) Where any action, indictment, or other suit or prosecution is brought to trial against any person on account of such seizure or entry, wherein a verdict or judgment is given against the defendant, the plaintiff, if probable cause is certified as aforesaid, besides the thing seized, if a seizure, or the value thereof, is not entitled to more than twenty cents damages or to any costs of suit, nor shall the defendant in such prosecution in such case be fined more than ten cents. 1934, c. 52, s. 85.

Offences and Penalties.

85. Every manufacturer who neglects or refuses to keep his licence posted up in a conspicuous place in his manufactury, shall incur a penalty of fifty dollars for the first offence, and of one hundred dollars for each subsequent offence. 1934, c. 52, s. 86.

86. (1) Any of the following things, namely,

(a) all grain, malt, raw tobacco, and other material in stock;

(b) all engines, machinery, utensils, worms, stills, mash-tubs, fermenting-tuns, tobacco presses or knives;

(c) all tools or materials suitable for the making of stills, worms, rectifying or similar apparatus; and

(d) all spirits, malt, beer, tobacco, cigars and other manufactured articles;

that are at any time found in any premises or place where anything is being done that is subject to excise, and for which a licence is required under this Act, but in respect of which no such licence has been issued, shall be seized by 2638 any
any officer having a knowledge thereof, and be forfeited to the Crown, and may either be destroyed when and where found, or removed to some place for safe-keeping, in the discretion of the seizing officer.

(2) All horses, vehicles, vessels and other appliances that have been or are being used for the purpose of transporting in violation of this Act or regulations made thereunder, or in or upon which are found any goods subject to excise or any materials or apparatus used or to be used in violation of this Act or regulations made thereunder in the production of any goods subject to excise and all such goods, materials or apparatus shall likewise be seized as forfeited by any such officer and may be dealt with in like manner. 1934, c. 52, s. 87; 1943-44, c. 9, s. 6.

87. Every steam-engine, boiler, mill, still, worm, rectifying apparatus, fermenting-tun, mash-tub, cistern, machine, vessel, tub, cask, pipe or cock, with the contents thereof, and all stores or stocks of grain, spirits, malt, beer, tobacco, cigars, drugs or other materials or commodities which are in any premises or place subject to excise, shall be forfeited to the Crown, and be dealt with accordingly, if any fraud against the revenue is committed in any such place or premises, or if the owner of any such place, premises, apparatus, goods or commodities, his agent or any person employed by him, or any person having lawful possession or control of such place, premises, apparatus, goods, or commodities, is discovered in the act of committing, or is convicted of committing any act in or about such place or premises which is declared by this Act to be an indictable offence. 1934, c. 52, s. 88.

88. Every article or thing subject to duty under this Act, and on which the duty hereby imposed has not been paid at the proper time as herein provided, may be seized by any officer, as forfeited to the Crown and be dealt with accordingly. 1934, c. 52, s. 89.

89. Everyone who puts into any package, barrel or cask that has been stamped, marked or branded under this Act, any article or commodity subject to excise on which the duty imposed by this Act has not been paid or secured, or that has not been inspected as herein required, is guilty of an indictable offence; and for a first offence shall incur a penalty not exceeding five hundred dollars, and not less than one hundred dollars, and for each subsequent offence a penalty of five hundred dollars; and is, in addition, for any offence, liable to imprisonment for a term not exceeding three months. 1934, c. 52, s. 90.

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90. Every person

(a) who, having removed the contents of any package, barrel or cask labelled, branded, marked or sealed as required by this Act, fails forthwith to obliterate or effectually deface the label, mark, brand or seal, or

(b) in whose possession is found any such package, barrel or cask, the contents of which have been removed and the label, mark, brand or seal on which has not been obliterated or so defaced,

shall, for each such offence, incur a penalty not exceeding one hundred dollars, and the package, barrel or cask in respect of which the offence has been committed shall be forfeited to the Crown and may be seized and detained by any officer and dealt with accordingly. 1948, c. 49, s. 15.

91. Everyone who, except as permitted by this Act or by departmental regulations, brings or causes or permits to be brought into any place licensed under this Act, belonging to him, or into any place in which any business subject to excise is carried on under his supervision or control, or in whose licensed premises there is at any time found any box, jar, barrel, bag or other package, such as is used for containing any of the articles subject to excise that are made in such licensed premises, and having attached or affixed to it, under any provision of this Act, any stamp, mark or brand, or a part of any stamp, mark or brand, as evidence that the duty to which the contents of such box, jar, barrel, bag or other package is liable, has been paid or secured, or that the inspection to which such article is liable has been made, shall, for a first offence, incur a penalty not exceeding five hundred dollars, and not less than one hundred dollars, and for each subsequent offence a penalty of five hundred dollars; and all articles subject to excise on the premises at the time of the commission of such subsequent offence, shall be forfeited to the Crown and shall be seized by any officer and dealt with accordingly. 1934, c. 52, s. 92.

92. Everyone carrying on any business subject to excise, or having in his possession or on his premises, any machinery, tools, utensils, apparatus or appliances, suitable for carrying on any business subject to excise, who

(a) neglects, refuses or omits to make a true and correct return and entry at the time and in the manner required by this Act, or at any time when specially required so to do under the provisions hereof, of all workshops, apartments, utensils, tools, apparatus, machinery or appliances possessed, occupied or used by
by or for him, or existing in or introduced into or intended to be used in the premises wherein such business is or might be carried on;

(b) makes use of any still, worm, fermenting-tun, mash-tub, tobacco-press, cutting machine, vessel, utensil, closed spirit-receiver, fixed or movable pipe, cock, pump, or other appliance or apparatus, or permits any such to be used in his distillery, brewery, tobacco manufactory, cigar manufactory or bonded manufactory, or other premises subject to excise, which, or any of which, have not been known or reported to the proper officer previous to being so used;

(c) makes any changes therein, or additions thereto without duly notifying the collector;

(d) makes, causes to be made, or permits to exist, any secret, covert or unusual connection or communication between the several parts or compartments of the premises in which such business is carried on, other than as shown on the return or plan made thereof;

(e) allows any pipes, pumps, cocks, conduits, troughs or other means for conducting fluids or other matter from one part of such premises to another, or from one vessel to another, other than such as are clearly indicated and made known on the returns, models, diagrams or entries made of such premises or vessels, or other than have been made known to the collector, or other than are permitted to be used by this Act;

(f) permits any apparatus, utensils, vessels, pipes, storerooms or compartments of such premises to be used or occupied otherwise than for the purpose for which they have been entered or returned;

(g) neglects or refuses to designate in the manner required by this Act, the contents or capacity of, and the purpose to which each vessel, utensil, apparatus, pipe, conduit, storeroom, workshop or compartment of such premises, is respectively applied;

(h) refuses to admit the collector or other officer or his assistants to the premises where any business subject to excise is carried on, at any hour of the day or night when such business is being carried on, or when any act or thing connected with the carrying on of such business is being performed therein;

(i) refuses to admit any officer to inspect any place or premises where any material, utensil or apparatus suitable for carrying on any business subject to excise is placed or deposited; or

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(j) does or causes or permits to be done, anything in or about the premises where such business is carried on, intended or likely to mislead any officer in the discharge of his duty, or to prevent him from ascertaining the true quantity of the products of the business therein carried on;

shall, for a first offence, incur a penalty not exceeding five hundred dollars, and not less than two hundred dollars, and for each subsequent offence a penalty of five hundred dollars, and, for any offence, first or subsequent, a further penalty of one hundred dollars for each and every day upon which such offence has been committed. 1934, c. 52, s. 93; 1948, c. 49, s. 16.

Any person holding a licence under this Act shall incur the same penalty as is by this Act prescribed for carrying on any business subject to excise without a licence, if such person, at any time, having been required in the manner authorized by this Act, to make out and furnish with reference to the licensed premises a new list and description with such models, diagrams or drawings as are by this Act required in an application for a licence, refuses to comply with such requisition. 1934, c. 52, s. 94.

Every still, worm, rectifying apparatus, fermenting-tun, mash-tub, machinery, tobacco-press, cutting-machine, vessel, utensil, pipe, cock, pump, trough, conduit, or apparatus, with all and every matter or thing that they contain and the contents of every store-room, workshop or apartment in respect of which any penalty is incurred under this Act, or that has not been entered, described or returned as herein required, shall be forfeited to the Crown and may be seized and detained by any officer and dealt with accordingly. 1948, c. 49, s. 17.

Every one who, when called upon in the Queen’s name by an officer of excise to aid or assist him in the execution of any act or duty required by this Act, refuses or neglects to do so, and every master or person in charge of any vessel and every driver or person conducting or having charge of any vehicle or conveyance, who refuses or neglects to stop such vessel, vehicle or conveyance when required to do so in the Queen’s name by an officer of excise, is guilty of an indictable offence, and liable to a fine not exceeding one hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding six months and not less than three months or to both fine and imprison-

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ment, and in default of payment of such fine to a term or a further term of imprisonment not exceeding six months and not less than three months. 1938, c. 29, s. 4.

96. Everyone carrying on any business subject to excise, who fails or neglects, or allows any person acting for him or in his employ, to fail or neglect to keep books as are required to be kept by this Act, or by any regulation made in that behalf, or to make true and correct entries therein of all particulars required by this Act, to be entered in such books, and every person carrying on any business subject to excise who

(a) in any way alters or falsifies any such entries, or makes, or causes or allows to be made any untrue entry or entries in the said books;

(b) removes, or causes or permits the removal from the said books of any leaf or leaves or part of a leaf or leaves;

(c) defaces or erases, or causes or permits to be defaced or erased, any entry made therein;

(d) neglects or refuses to prepare and deliver any inventory or make any return or statement, or to give any information, or to render any accounts required by this Act;

(e) falsifies any such return, inventory, statement or account, or knowingly gives false information; or

(f) neglects or refuses to produce any book, account, statement or return by this Act required to be kept, or any private books or accounts which are demanded for the inspection of any duly authorized officer, when required so to do during ordinary business hours;

is guilty of an indictable offence and shall, for a first offence, incur a penalty not exceeding three hundred dollars and not less than fifty dollars, and for each subsequent offence a penalty of five hundred dollars, together with a further penalty equal to double the amount of licence fees, duty or other impost payable under this Act by such person at the time of such offence on any spirits, malt, beer, manufactured tobacco, cigars, stock, goods manufactured in bond, or materials for manufacturing them. 1934, c. 52, s. 97.

97. (1) Every article or commodity, in respect of which any fraudulent, false, incorrect, or imperfect information, entry, return, inventory, account or statement has been made or given, or in respect of which any entry, return, account, inventory, statement or information has been in whole or in part neglected or refused to be made or given, R.S., 1952.
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given, or in respect of which any entry, return, inventory, account or statement has been in whole or in part erased, defaced, removed or destroyed, shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly.

Or false or fraudulent return.

(2) All goods or materials, machinery, utensils, tools, apparatus or commodities, in respect of which any such fraudulent, false or imperfect entry, return, inventory, account or information has been made or given, or in respect of which any information, return, entry, inventory or account has been in whole or in part neglected, or omitted, or refused to be made or given, or in respect of which any entry, return, inventory, account or statement has been in whole or in part erased, defaced, removed or destroyed, or which are found in any premises subject to excise at the time when such false, fraudulent or imperfect information, entry, return, inventory, account or statement is discovered to have been made or given, or at the time when it is discovered that the giving of any information or the making of any return, inventory, entry, statement or account has been in whole or in part neglected, or at the time when it is discovered that any return, inventory, account or statement has been in whole or in part erased, defaced, removed or destroyed, shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly. 1934, c. 52, s. 98.

Seizure and forfeiture.

Using weights and measures not inspected and approved.

98. Except as by this Act otherwise provided, everyone who uses, or causes or permits the using of any beams, scales, weights or measures in or about any premises subject to excise, other than such as have been tested, inspected and approved by the proper officer as by this Act provided, shall, for every such offence, incur a penalty of one hundred dollars, and a further penalty of fifty dollars for each subsequent day upon which such use is continued; and such beams, scales, weights and measures shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly. 1934, c. 52, s. 99.

Penalty.

99. Everyone who opens or breaks any lock or seal, or other contrivance attached to any apparatus, vessel, pipe, trough, safe, closed spirit-receiver, meter, pump, cock, room, warehouse or other apartment used for the security of the revenue under this Act, or who unlawfully abstracts any goods from any place where they or any of them are retained under the supervision of any officer, or who counterfeits any label, stamp or seal provided for under this Act, or who in any way perforates any vessel or 

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closed spirit-receiver used for containing any spirits on which the duties have not been paid, without the knowledge and consent of the collector, is guilty of an indictable Penalty.

100. (1) Where any goods subject to excise are removed or in any way abstracted from any bonding warehouse, without due entries having been made and the duties paid as required by law, whether such removal or abstraction is effected with or without the knowledge or consent of the person holding the licence for such warehouse, or of the owner of the goods abstracted, the person to whom the licence for the warehouse was granted, and the owner of the goods shall, in addition to the duties of excise to which the goods abstracted were liable, incur a penalty equal in Penalty.

amount to the said duties.

(2) All goods, articles or things remaining in the ware-

house, when it is ascertained that any goods have been unlawfully abstracted, are liable for the duties to which the abstracted goods were subject and for the penalty aforesaid, and may be forthwith sold by order of the collector or other officer whose duty it then is to collect such duties of excise.

(3) The proceeds of such sale shall be applied

Proceeds.

(a) to the liquidation of the duties of excise to which the goods then in warehouse are subject;
(b) to the payment of the duties of excise to which the abstracted goods are subject; and
(c) to the payment of the penalty hereby imposed.

(4) Where the persons who become liable to the penalty hereby imposed show, to the satisfaction of the Minister, that they were in no wise privy to the unlawful abstraction of such goods, or that the goods were stolen by some person or persons unknown to them, and that they have used all possible means for the detection and arrest of the criminal, the Minister may remit such penalty upon payment of the duties to which such goods would otherwise have been liable. 1934, c. 52, s. 101.

101. Any goods removed from any premises subject to excise, before the duty thereon has been paid or secured by bond in the manner by law required, shall be seized and detained by any officer having a knowledge of the fact, and shall be forfeited to the Crown. 1934, c. 52, s. 102.
102. Goods subject to excise that have been removed from licensed premises contrary to the provisions of this Act shall be forfeited to the Crown and may be seized and detained by any officer and dealt with accordingly. 1948, c. 49, s. 18.

103. If any goods subject to excise entered to be warehoused are not duly carried into and deposited in the warehouse, or having been so deposited, are afterwards taken out of the warehouse without lawful permit, or having been entered and cleared for export in bond are not duly carried and shipped or otherwise conveyed out of Canada, or are afterwards relanded, sold or used in or brought into Canada without the permission of the proper officer of the Crown, such goods shall be forfeited to the Crown and may be seized by any officer and dealt with accordingly. 1934, c. 52, s. 104.

104. Everyone licensed under this Act who commences any operation, or uses any apparatus for which notice is required to be given, before the time mentioned in such notice as that of such commencement or use, shall for every such offence, incur a penalty of one hundred dollars. 1934, c. 52, s. 105.

105. Everyone who, whether pretending to be the owner or not, either secretly or openly, and whether with or without force or violence, takes or carries away any goods, vessel, vehicle or other thing that has been seized or detained on suspicion, as forfeited under this Act, before the same has been declared by competent authority to have been seized without due cause, and without the permission of the officer or person who seized the same, or of some competent authority, shall be deemed to have stolen such goods, vessel, vehicle or other thing, being the property of Her Majesty, and is guilty of theft and liable to a term of imprisonment of not more than three years and not less than three months. 1934, c. 52, s. 106.

106. Everyone who refuses or neglects to appear before any court, judge or any justice of the peace to give evidence, when summoned, concerning any alleged offence against the provisions of this Act, or who refuses or neglects to give evidence when required, before any officer herein authorized to examine such person, shall, for such refusal or neglect, incur a penalty of one hundred dollars. 1934, c. 52, s. 107.

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107. Everyone who commits any offence against any of the provisions of this Act, or of any regulation thereunder, that is not hereby declared to be an indictable offence, or who neglects to perform any duty imposed on him by this Act or by any such regulation, for which commission or neglect no penalty is herein specially provided, is liable to a penalty not exceeding two hundred dollars and not less than twenty-five dollars, and in default of payment of such penalty shall be imprisoned for a term not exceeding three months and not less than one month. 1940-41, c. 16, s. 2.

108. Whenever any person is convicted of any offence against this Act, for which a money penalty only is hereby provided, the court may, if it thinks fit, in addition to or in lieu of any of the punishments by this Act authorized, sentence the offender to be imprisoned for any term not exceeding two years and not less than one month. 1934, c. 52, s. 109.

Recovery of Duties and Penalties.

109. (1) All duties of excise or licence fees payable under this Act shall be recoverable at any time after the same ought to have been accounted for and paid, whether an account of quantity of the goods or commodities or a true return of the utensils, tools and apparatus on which such duties or licence fees are payable has or has not been made as by this Act required.

(2) All such duties and licence fees shall be recoverable as a debt to Her Majesty, with full costs of suit as a debt due to Her Majesty, in any court of competent jurisdiction. 1934, c. 52, s. 110.

110. In case of the seizure of any article, the Minister may authorize the collector for the division in which the seizure has been made, or any superior officer, to sell the same, as if it had been condemned, within such delay as to prevent its becoming deteriorated in value, or a part of the value being consumed by reason of the expense of keeping or the decay or waste of the same, and to keep in his hands the proceeds of such sale until the article has been condemned, or deemed to be condemned, or ordered to be restored to any claimant; in which last mentioned case, the court before which the claim is heard shall order the collector to pay over to the claimant the proceeds of such sale in lieu of awarding restitution; but the Minister may authorize the collector or superior officer aforesaid to deliver up to any claimant any such article so seized as aforesaid, upon such claimant depositing in the hands of the collector or superior officer such sum of money as security. 1674 2647
as will represent the full value thereof, or giving security to the satisfaction of such collector or superior officer that the value of such seizure and all costs shall be paid to the use of Her Majesty, if such article is condemned. 1934, c. 52, s. 111; 1948, c. 49, s. 33.

111. (1) In any proceedings instituted for any penalty, imprisonment or forfeiture or for the recovery of any duty under this Act, in case any question arises as to the identity, origin, manufacture, importation, exportation or entry for duty of any goods or the payment of duties on any goods or the compliance with the requirements of this Act or the doing or omission of anything by which such penalty, imprisonment, forfeiture or liability for duty would be incurred or avoided, the burden of proof lies upon the owner or claimant of the goods or the person whose duty was to comply with this Act, or in whose possession the goods were found, and not upon Her Majesty or upon any person representing Her Majesty.

(2) In any proceedings instituted against Her Majesty or any officer for the recovery of any goods seized or money deposited under this Act, if any such question arises, the burden of proof lies upon the claimant of the goods seized or money deposited, and not upon Her Majesty or upon any person representing Her Majesty. 1934, c. 52, s. 112.

112. In every prosecution under this Act, the certificate of analysis furnished by a departmental analyst or by a provincial analyst shall be accepted as prima facie evidence of the facts stated therein and of the authority of the person giving or issuing such certificate without further proof of appointment or signature. 1934, c. 52, s. 113.

113. (1) The grain, malt, beer, tobacco, cigars, or other materials or stock in trade, from which any goods subject to excise are or could be wholly or in part made, and machinery, implements, articles and utensils, used or capable of being used for making, manufacturing or producing any such goods or preparing any materials therefor, or by means of which any trade, business or employment subject to excise is or has been or might be carried on, and whether so fixed as to form part of the real or immovable property or not, that are on the premises mentioned in the licence or in the custody or possession of the person carrying on such trade or business, or in the custody or possession of any factor, agent or other person in trust for or for the use of such person, at the time when any duties become due or any penalty, forfeiture or imprisonment incurred under this Act, are liable for excise duties and also in the case of such goods or materials, unless the same are hereafter preserved.

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duties become due or any penalty or forfeiture is incurred under this Act, are liable for such duties and for any such penalty or forfeiture incurred by the person carrying on business subject to excise on whose premises or in custody or possession of whom or of whose factor, or agent, or trustee as aforesaid they are, and may be seized and sold in satisfaction of such duty, penalty or forfeiture, under any warrant of distress or writ of execution, or other process for the recovery thereof, and may be removed by the purchaser.

(2) Notwithstanding anything in this section all claims of the Crown, whether preferential or privileged, or not, upon any other property of the debtor, or offender, or his sureties, for any such duties, penalties or forfeitures are hereby preserved. 1934, c. 52, s. 114.

114. (1) So soon as an information has been filed in any court for the condemnation of any goods or thing seized under this Act, notice thereof shall be posted up in the office of the registrar, clerk or prothonotary of the court, and also in the office of the collector or chief officer in the excise division wherein the goods have been seized or thing has been seized as aforesaid.

(2) Where the owner or person claiming the goods or thing presents a claim to the same and gives security and complies with all the requirements in this Act in that behalf, the said court, at its sitting next after the said notice has been so posted during one month may hear and determine any claim that has been duly made and filed in the meantime, and release or condemn such goods or thing, as the case requires; otherwise the same shall, after the expiration of such month, be deemed to be condemned as aforesaid, and may be sold without any formal condemnation thereof.

(3) No claim on behalf of any person who has given notice of his intention to claim before the posting of such notice as aforesaid shall be admitted, unless made within one week after the posting thereof; nor shall any claim be admitted unless notice thereof has been given in writing to the collector or superior officer within one month from such seizure. 1934, c. 52, s. 115.

115. (1) All vehicles, vessels, goods and other things seized as forfeited under this Act or any other Act relating to excise, or to trade or navigation, shall be deemed and taken to be condemned, and may be dealt with accordingly, unless the person from whom they were seized, or the owner thereof, within one month from the day of seizure, gives notice.

notice in writing to the seizing officer, or to the collector in the excise division in which such goods were seized, that he claims or intends to claim the same.

(2) The collector at the place where the seized articles are secured, or any superior officer, may order the delivery thereof to the owner, on receiving security by bond with two sufficient sureties, to be first approved by such collector or superior officer, for double the value in case of condemnation.

(3) If such seized articles are condemned, the value thereof shall be forthwith paid to the collector and the bond cancelled; otherwise the penalty of such bond shall be enforced and recovered.

(4) Such bond shall be taken to Her Majesty's use in the name of the collector, and shall be delivered to and kept by such collector. 1934, c. 52, s. 116.

116. The payment of any penalty or forfeiture incurred under this Act shall not discharge the person paying the same from the obligation to pay all duties due by such person, and the same shall be paid and may be recovered as if such penalty had not been paid or incurred. 1934, c. 52, s. 117.

117. (1) Every penalty or forfeiture incurred and any term of imprisonment imposed for any offence against the provisions of this Act, or any other law relating to excise, whether in conjunction with a pecuniary penalty or not, may be sued for and recovered in, or may be imposed, adjudged and ordered,

(a) by the Exchequer Court of Canada, or any court of record having jurisdiction in the premises, or

(b) if the amount or value of such penalty or forfeiture does not exceed five thousand dollars, and such term of imprisonment does not exceed twelve months with hard labour, exclusive of any term of imprisonment that may be adjudged or ordered for non-payment of any pecuniary penalty, whether the offence in respect of which it has been incurred is declared by this Act to be an indictable offence or not, by summary conviction, under the provisions of the Criminal Code relating thereto, before a police or stipendiary magistrate, or any two justices of the peace having jurisdiction in the place where the cause of prosecution arises, or wherein the defendant is served with process, or before any functionary, tribunal or person empowered by the proper legislative authority to perform acts usually required

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118. Notwithstanding the provisions of any other law, suit or proceeding to recover any pecuniary penalty or forfeiture imposed or incurred under this Act, or any pecuniary penalty or forfeiture imposed or incurred for any reason other than for an arrest or prosecution therefor, shall be commenced and prosecuted within two years from the date of the act or omission complained of.

120. Any informations made within two years, and any offence a suit or proceeding relating to any offence in respect of which an information or complaint was made within two years, may be brought before any person empowered by the proper legislative authority to perform acts usually required

121. Where any art abandoned by the own this Act, or any sum such collector as the
required to be done by two or more justices of the peace and acting within the local limits of his or its jurisdiction.

(2) Every action, suit or prosecution taken under the provisions of this Act, whether under the Criminal Code, or before any court of competent jurisdiction, shall be inscribed on a privileged docket or roll and heard by privilege and preference.

(3) Any such pecuniary penalty may, if not forthwith paid, be levied by distress and sale of the goods and chattels of the offender, under the warrant of the court, judge, magistrate, or justices having cognizance of the case; or the said court, judge, magistrate or justices may, in its or their discretion, commit the offender to the common gaol for a period not exceeding twelve months, unless the penalty and costs, including those of conveying the offender to such gaol and stated in the warrant of committal, are sooner paid. 1934, c. 52, s. 118; 1937, c. 29, s. 6; 1943-44, c. 9, s. 7.

118. Notwithstanding the provisions of the Criminal Code or any other statute or law, the court, in any prosecution, suit or proceeding under this Act, has no power to impose less than the minimum penalty prescribed by this Act, and the court has no power to suspend sentence. 1934, c. 52, s. 119.

119. Where a prosecution in respect of an offence against any provisions of this Act is brought before a police or stipendiary magistrate, or before any two justices of the peace, no other justice of the peace shall sit or take part therein, except that in any city or district in which there is more than one police or stipendiary magistrate, such prosecution may be tried before any one of such police or stipendiary magistrates. 1934, c. 52, s. 120.

120. Any information or complaint with respect to any offence against the provisions of this Act or any other law relating to excise, may, whenever the prosecution, suit or proceeding is instituted under the provisions of the Criminal Code relating to summary convictions, be laid or made within two years of the time when the matter of the information or complaint arose. 1934, c. 52, s. 121.

121. Where any article or thing is voluntarily given up or abandoned by the owner to any collector as forfeited under this Act, or any sum of money is voluntarily paid to any such collector as the amount of a penalty incurred under this Act, may be levied by distress and sale.

Imprisonment in default.

Minimum penalty.

Who may try offence.

Limitation of time for prosecution.

Voluntary forfeiture of goods or payment of penalty.
Part II.

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Regulations.

125. The Governor in Council may make such regulations as to him seem necessary or expedient for giving effect to any of the provisions of this Act. 1934, c. 52, s. 126.

126. The Governor in Council may, under regulations made for that purpose, allow on the exportation in bond of goods manufactured from, or a product or result of the process of manufacture of, articles subject to a duty of excise, and on which such duty of excise has been paid, a drawback equal to the duty so paid, with such deduction therefrom as is provided in such regulations. 1934, c. 52, s. 127.

127. All regulations made under this Act shall have the force of law, and the person guilty of any violation of any regulation shall be subject to such penalty or forfeiture as by this Act is provided. 1934, c. 52, s. 128.

PART II.

DISTILLERIES.

Interpretation.

128. The provisions of this Part are to be construed as additional or supplemental to the provisions of Part I applicable to distilleries and their products. 1934, c. 52, s. 129.

Licences.

129. (1) A licence to carry on the business or trade of a distiller may be granted to any person who has complied with the other requirements of this Act, if the granting of such licence has been approved by the district inspector, and such person has, jointly with a guarantee company, approved by the Minister, entered into a bond to Her Majesty for a sum in accordance with the following requirements:

(a) where the duties that may accrue on the monthly production of spirits in the licensed premises, together with the duties that may be assessable on spirits in warehouse, at any time during the fiscal year,

(i) amount to, but do not exceed $100,000, the amount of the bond shall be $100,000;

(ii) 2653 R.S., 1952.
(ii) amount to, but do not exceed $1,000,000, the amount of the bond shall be $175,000; or
(iii) exceed $1,000,000, the amount of the bond shall be $250,000;

(b) the licensee and the guarantee company shall be bound to the full amount of such bond; and

(c) a licence may be granted to any such person to distil only spirits to be used exclusively in the fortification of native wines, upon such person entering into a bond for such sum as the Minister in his discretion deems adequate to the protection of the duties at risk.

(2) Such bond shall be conditioned for the rendering of all accounts, inventories, statements and returns prescribed by law, and the payment of all duties and penalties that the person to whom the licence is to be granted becomes liable to render or pay under this Act, and that such person will faithfully comply with all the requirements of this Act, according to their true intent and meaning, as well with regard to such accounts, inventories, statements, returns, duties and penalties, as to all other matters and things whatsoever. 1934, c. 52, s. 130.

130. An application for a licence to import, manufacture, possess and use the chemical stills mentioned in such application shall contain a full and exact description of such stills and of the capacity of each and also of the purposes to which they are to be applied and of the place wherein they are to be used. 1938, c. 29, s. 7.

131. (1) A licence to import, manufacture, possess and use chemical stills may be granted to any person who has complied with the provisions of this Act, if,

(a) the person about to import or make any still, worm rectifying or other apparatus suitable for the manufacture of spirits or for the rectification of spirits, before the importation or making is commenced, reports in writing to the nearest collector, his intention in relation thereto, stating the number of stills, worms, rectifying or other apparatus or part thereof, suitable for the manufacture of spirits, or for the rectification of spirits, to be imported or about to be manufactured, showing, with reference to each:

(i) the capacity of the apparatus or parts thereof,
(ii) the name and residence of the person for whom such apparatus or part thereof is to be imported or made,
(iii) the time at which every such apparatus or part thereof is to be imported or made,

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(iv) the date at which such apparatus or part thereof is to be removed from the place where the same is to be manufactured, and

(v) the material of which such apparatus is or is to be made;

(b) the granting of such licence has been approved by the Approval and supervision.

district inspector and authorized by the Minister, and all the apparatus connected therewith is so made and arranged, and the whole so situated as regards the location and nature of the building in which it is placed, as to all which the Minister shall be the sole judge, that such stills and apparatus may be kept under such supervision by an officer as will prevent their fraudulent use; and

(c) such person shall, before such licence is issued, Bond. jointly with a guarantee company approved by the Minister, enter into a bond to Her Majesty in the sum of one thousand dollars.

(2) Such bond shall be conditioned for the rendering of Conditions of bond. all accounts, and the payment of all duties and penalties that the person to whom the licence is granted becomes liable to render or pay under the provisions of this Act, and that such person will comply with the requirements thereof, as well with regard to such accounts, duties and penalties, as to all other matters and things whatsoever.

1934, c. 52, s. 134; 1938, c. 29, s. 8; 1948, c. 49, s. 33.

Licence Fees.

132. The person in whose favour a licence is granted for distilling by any process, shall, upon receiving such a licence, pay to the collector the sum of two hundred and fifty dollars. 1938, c. 29, s. 9.

133. The person in whose favour a licence is granted to import, manufacture, possess and use any chemical still or stills mentioned in his application for licence shall, upon receiving such licence pay to the collector the sum of two dollars whether such licence has a full year or only a part of a year to run from the date when it was granted, except that any person importing, manufacturing, possessing and using a chemical still, the measured content of which does not exceed three gallons, or any bona fide public hospital duly certified as such by the Department of National Health and Welfare importing, manufacturing, possessing and using a chemical still of any capacity, may, upon registering the said still at the office of the collector of R.S., 1952.
of the division in which it is situated, be permitted to import, manufacture, possess and use the same without payment of licence fee or the giving of a bond; but the importation, manufacture, possession or use of any such still without registration shall be deemed an importing, manufacturing, possessing or using of a still contrary to the provisions of this Act. 1938, c. 29, s. 10; 1945, c. 7, s. 1.

Books, Accounts and Papers.

134. Everyone licensed as a distiller shall keep a book or books, in a form to be furnished, from time to time, by the Minister, which books shall be open at all reasonable hours to the inspection of the collector or other officer, and wherein such distiller shall enter, day by day, and upon the same day on which the circumstance, thing or act to be recorded is done or occurs,

(a) the quantity of grain and other raw material brought into or removed from his distillery premises;

(b) the date and hour upon which the operations to be carried on in his distillery, and of which notice is required by any departmental regulation, are to be commenced;

(c) the quantities of grain or other vegetable production or other substance, put by him into the mash-tub, or otherwise used by him for the purpose of producing beer, wash or wort, or consumed by him in any way for the purpose of producing spirits;

(d) the quantity of beer, wash or wort fermented or made by him or in his distillery;

(e) the quantity of spirits distilled by him or removed or brought into his distillery premises;

(f) the hours during which his stills are worked on each day; and

(g) the quantity of spirits entered for warehouse and ex-warehouse. 1934, c. 52, s. 139; 1948, c. 49, s. 33.

Duties of Excise.

135. (1) There shall be imposed, levied and collected on all spirits distilled or brought into a distillery the duties of excise set out in the Schedule, which shall be paid to the collector as herein provided.

(2) A drawback of ninety-nine per cent of the duty paid may be granted under departmental regulations when spirits testing not less than fifty per cent overproof are sold and delivered with the approval of the Minister and in such limited quantities as may be prescribed by him.

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(a) to any scientific and research laboratory sponsored by the Government of Canada or by the government of any province or to any university, for scientific purposes only,

(b) to any person for the purposes of scientific research, the results of which are regularly made available to the public without charge, and

(c) to any bona fide public hospital certified to be such by the Department of National Health and Welfare, for medicinal purposes only.

(3) Notwithstanding anything in this section, the Governor in Council may permit the use of spirits, duty free, in any chemical or industrial process wherein such spirits are completely destroyed. 1934, c. 52, s. 140; 1943-44, c. 9, s. 8; 1946, c. 48, s. 3.

136. (1) In this section "druggist" means a person who is registered, licensed or authorized under the law of any province of Canada to carry on the business of preparing, manufacturing, compounding or dispensing, for sale to a consumer, medicines and pharmaceutical preparations, and does in fact carry on business as a retail druggist.

(2) The Minister may grant to any druggist a licence to use spirits in the preparation of prescriptions for medicines and pharmaceutical preparations.

(3) Where such spirits are purchased from a Government vendor or other person lawfully authorized to sell the same and where the duties otherwise imposed by law have been paid thereon, the said druggist is entitled to a drawback of all such duty in excess of said duties of excise.

(4) No person shall receive spirits for any purpose mentioned in this section without first obtaining a licence from the Minister.

(5) There shall be payable for such licence a fee of two dollars whether such licence has a full year or only a part of a year to run from the date at which it is granted, and a licence shall not continue in force beyond the end of any fiscal year unless renewed.

(6) A licensee shall jointly with a guaranty company approved by the Minister enter into a bond to Her Majesty in the sum of one thousand dollars, which bond shall be conditioned that the licensee shall use all spirits specified in this section exclusively in the preparation of prescriptions and pharmaceutical preparations on his own premises, that he shall keep books and accounts and make such entries and returns as are required by any regulations made under this Act. R.S., 1952.
this Act, and that he shall faithfully comply with all the requirements of the Act and such regulations. 1934, c. 52, s. 141.

137. (1) The duty upon spirits shall be charged and computed as follows:

(a) upon the grain used for its production at the rate of one gallon of proof spirits for every twenty and four-tenths pounds, or in a distillery where malt only, or a clear wort process is used, upon the grain or malt used for its production at the rate of one gallon of proof spirits for every twenty-four pounds;

(b) upon the quantity of beer, wash or wort fermented or made in the distillery, at the rate of one gallon of proof spirits for every fourteen gallons of beer, wash or wort;

(c) upon the quantity of beer, wash or wort fermented or made, in proportion to its alcoholic value;

(d) upon the quantity of spirits which passes into the closed spirit-receivers, subject to the following abatements:

(i) an abatement not exceeding three per cent in distilleries using grain, and four per cent in distilleries using molasses or other saccharine matter only, for such quantity of fusel-oil or other refuse as is separated therefrom by a second process of distillation, the quantity so allowed in abatement being determined and destroyed in the presence of an officer or otherwise accounted for in accordance with departmental regulations;

(ii) an abatement for shrinkage by evaporation while maturing in the distillery, as follows:

(A) when stored in warehouse in wooden or in ventilated metal tanks approved by the Minister an abatement that shall not exceed four per cent for the first year after the date of original warehousing, three per cent for the second year, two per cent for the third year, two per cent for the fourth year, and one per cent for each succeeding year, up to fifteen years in all; or

(B) when stored in warehouse in wooden barrels, an abatement that shall not exceed eight per cent for the first year after the date of original warehousing, six per cent for the second year, four per cent for each succeeding year, up to fifteen years in all; or
for the third year, three per cent for the fourth year and two per cent for each succeeding year, up to fifteen years in all; but no abatement shall be allowed after the period of fifteen years, nor unless the distiller has complied with all departmental regulations, nor unless the spirits have been kept in wood or in ventilated tanks approved by the Minister during the whole period for which the abatement is claimed;

(iii) spirits re-warehouse and stored in wooden or ventilated metal tanks or in barrels will be subject to the same abatement as if originally warehoused;

(iv) an abatement not exceeding two per cent may be allowed upon deficiencies found in distillery stock;

(v) an abatement not exceeding three per cent of the quantity originally warehoused in wooden barrels, may, in accordance with departmental regulations, be allowed for wood absorption;

(e) upon the quantity of spirits sold or removed from any distillery by the distiller, or by his agent or for his account;

and that method of computation which yields the greatest amount of revenue, shall, in all cases, be the one upon which the distiller shall pay the duty.

(2) When any distiller is about to use damaged grain or mill offal, and gives the collector one week's notice of his intention so to do, such officer as is instructed for that purpose by the collector shall specially inspect the beer or wash made from such damaged grain or mill offal, and test its alcoholic value and the quantity of such material that it contains; and if he reports that the yield of such damaged grain or mill offal is less than one gallon of proof spirits to twenty and four-tenths pounds, the Minister may authorize the assessment of the duty on the highest quantity ascertained by any of the other methods, without reference to the quantity of damaged grain or mill offal used by the distiller. 1934, c. 52, s. 142; 1937, c. 29, s. 10; 1938, c. 29, s. 13; 1948, c. 49, s. 33.

138. (1) For the purpose of computing the duty by the methods prescribed in section 137,

(a) the quantity of grain shall be the quantity actually weighed into the mash-tubs and recorded in the books kept

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kept under the requirements of this Act; except that whenever there appears to be cause to doubt the correctness of the quantity so entered on the said books, an inquiry may be made by any inspector who may swear and examine witnesses under oath and inquire as to the quantity of grain taken to the distillery in which such books are kept, and as to the quantity of grain removed therefrom, and generally into the matters referred to, and shall determine, as nearly as may be, the actual quantity of grain consumed in the distillery; and the production may be established in relation to the quantity of grain or other fermentable material so determined in proportions as shown in section 137; and the duty may be assessed and levied on the quantity of grain or other fermentable material so determined;

(b) the quantity of beer, wash or wort fermented or made in the distillery shall be determined by the distiller, or as often as is directed by any departmental regulation in that behalf, by an officer, who shall gauge the quantity in the fermenting-tuns at the time when the fermentation has been completed, or when the beer is in a fit state for distillation; and the quantities so determined shall be recorded by the distiller in a register of fermentation, under departmental regulations; except that whenever there appears to be cause to doubt the correctness of the quantity entered in the said register of fermentation, an inquiry may be made by any inspector in the manner hereinbefore provided, as to the capacity of the fermenting-tuns used in the distillery, the frequency with which they have been used, and the quantity of beer, wash or wort from time to time fermented therein; and the duty may be assessed and collected in the proportion of one gallon of proof spirits for every fourteen gallons of beer, wash or wort determined by such inspector after such inquiry, to have been fermented in the distillery;

(c) the alcoholic value of any beer, wash or wort made in any distillery may be determined by any inspector or by any collector or other officer authorized thereto, who, as often as he deems necessary, but not more frequently than once in each day, may take out of any beer, wash or wort, then in the distillery a quantity not exceeding twenty-eight gallons, as a sample, which he may distil or cause to be distilled, for the purpose of any computation under this Act, and he may calculate the

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the value or strength of the beer, wash or wort used in that distillery according to the result ascertained from the sample so taken; or he may, at any time, test the strength of any beer, wash or wort then in the distillery by its attenuation or by running a portion thereof, not exceeding the contents of any one fermenting-tun, through the stills, in the ordinary course of working such distillery, and may require the ordinary operatives of such distillery to do the work, or may introduce other operatives into the distillery for that purpose; and for the purpose of any such computation as aforesaid, he may calculate the alcoholic value or strength of the beer, wash or wort used in that distillery according to the result ascertained from the portion of such beer, wash or wort so distilled; and the alcoholic value of the beer, wash or wort, as determined by either of the above methods, may be applied to or used in the computation and charge of duty on the beer, wash or wort made in that distillery;

(d) the quantity of spirits that passes into the closed spirit-receivers shall be ascertained and determined by weighing the quantity and testing the strength thereof at such time and place and in such manner as is prescribed from time to time by departmental regulations; and

(e) the quantity of spirits sold or removed from any distillery by the distiller shall be the quantity recorded in the distillery stock books kept under the provisions of this Act; but whenever any inspector has cause to doubt the correctness of the quantity so recorded, he may inquire, or cause an inquiry to be made, in the manner hereinbefore provided, as to the quantity of spirits sold by the distiller or by his agent, or for his account, and as to the quantity removed from the distillery by any agency or vehicle whatsoever, and also as to the quantity of duty-paid spirits brought into the distillery; and for the purpose of such inquiry, all shipping notes or bills of lading signed by the distiller or by his agent shall be taken as evidence of the sale or removal by him from his distillery of the quantity therein specified, and the evidence on oath of any railway clerk, station-master or agent, or of any warehouseman or common carrier or shipping agent, as to the truth of the accounts kept by him of shipments or removals of spirits by any distiller, shall be sufficient.

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sufficient evidence of the truth of such accounts; and the evidence on oath of any person who has purchased any spirits from a distiller or from his agent, shall be taken as evidence that the spirits so bought were manufactured at the distillery of the distiller selling the same, unless the contrary is shown; and all packages of spirits not otherwise described in the accounts or shipping notes or bills of lading relating thereto, or proved to contain some greater or less quantity, shall be reckoned as puncheons containing each one hundred and fifty gallons of proof spirits; and the difference between the quantity shown by such inquiry to have been sold by the distiller or removed from his distillery, and the quantity of duty-paid spirits brought into the distillery, shall be held to be the quantity liable to duty under this Act.

(2) The inquiries of an inspector or collector, as in this section authorized, may be made for any period not more than one year before the time when the inquiry is commenced; and if it is found that during the said period the returns have been made for, and the duty charged on a less quantity of spirits than is ascertained and determined by the result of such inquiry, the additional duty then determined shall become due and payable within five days after the distiller has been notified of the result of such inquiry; and the payment of such additional duty shall be enforced in the same manner, and under the same conditions and penalties as the payment of the duty mentioned in the monthly returns in respect of other matters subject to excise as in this Act provided.

(3) If the determination of the officer is disputed, the burden of proof of the error or wrong shall rest with the person alleging it.

(4) If during any period the standard of production established by this Act has not been reached, the Minister may require the distiller to pay the duty on the quantity of spirits equivalent to the deficiency so determined. 1934, c. 52, s. 143; 1943-44, c. 9, ss. 11, 12, 13.

139. (1) The following, namely,

(a) the spirit-receiver, doubler, low wines receiver, faints receiver, the safe or apparatus inclosing the tail of the worm or still;

(b) every pump used for removing any spirit, beer, wash or wort or other matter to or from any vessel, or from one vessel to another, and every lock, pipe, valve, duct, conduit, cock or connection used for securing, leading to or from, or between, or for giving access to any of the vessels herein mentioned or referred to; and

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(c) every valve, pipe, cock, gauge, pump, lock or other apparatus, utensil, appliance or arrangement for securing, gauging, ascertaining, testing or proving the quantity or strength of any spirit, beer, wash or worts, manufactured or distilled, or for preventing the undue abstraction of any such spirits, beer, wash or worts; shall be constructed, arranged and applied at the cost of the distiller, in accordance with such plans, designs, drawings and regulations, and of such materials as are, from time to time, approved by the Minister.

(2) Every pipe, trough or conduit used for the conveyance of spirits shall be painted or coloured a light blue.

(3) Every pipe, trough or conduit used for the conveyance of water shall be painted or coloured white.

(4) Every pipe, trough or conduit used for the conveyance of beer, wash or worts shall be painted or coloured red.

1934, c. 52, s. 144; 1948, c. 49, s. 33.

140. On every cask or barrel used in a distillery, or for keeping or delivering out any spirits, there shall, at all times, be legibly cut, branded or painted in oil colours, on one head the name of the distiller, and on the other head such marks, numbers and other information as are required by any departmental regulation in that behalf. 1934, c. 52, s. 145.

141. (1) The tail of every worm in every distillery shall be inclosed in a locked or sealed safe, or other suitable apparatus, in which the strength of the spirits and low wines flowing from the worm may be approximately ascertained by the inspection of the hydrometer or other suitable instruments contained therein.

(2) Every such safe shall be constructed in such manner and secured by such means and by such mechanism as are approved by the Minister.

(3) From the said closed safe or apparatus all low wines, fains and spirits, from time to time running from the end of the worm, shall be conveyed to the doubler or closed spirit-receiver, as the case may be, through suitable pipes of such metal as required by departmental regulations, visible throughout the whole of their length, with stop cocks and other appliances so arranged that the liquid may be conveyed either to the doubler or to the receiver; but so that no portion of the liquid can be abstracted or diverted from the closed spirit-receiver or doubler without the knowledge and consent of the proper officer. 1934, c. 52, s. 146; 1948, c. 49, s. 33.

142. R.S., 1952.
142. (1) In every distillery two closed spirit-receivers shall be provided, each of such capacity as may be required by the Minister.

(2) The quantities of spirits produced shall be ascertained by the officer in charge of the distillery in such manner as may from time to time be prescribed by departmental regulations. 1934, c. 52, s. 147; 1948, c. 49, s. 33.

143. The spirit that passes from the tail of the worm to the closed spirit-receiver shall not be removed from the closed spirit-receiver except for the purpose of ascertaining the quantity and strength thereof as provided by this Act, or by departmental regulations. 1934, c. 52, s. 148.

144. The closed spirit-receiver shall be a closed vessel and all pipes, cocks or valves communicating therewith, as well as all means of access thereto, shall be securely locked or sealed, and the key or keys shall remain in the sole possession of the collector or other proper officer. 1934, c. 52, s. 149.

145. (1) Around, above and below every closed spirit-receiver and every apparatus used for gauging or testing the strength of spirits, and every safe or apparatus used for inclosing or guarding the tail of the worm, and around and above every fermenting-tun, still charger, beer pump or spirit pump, there shall be sufficient space to admit of a full and careful examination of every such vessel or apparatus, with the contents thereof, and there shall be sufficient light for the purpose of such inspection.

(2) The beer reservoir in every distillery shall be so placed that it and every pipe, trough, hose or conduit leading into or from it may be fully seen and examined; and no pipes, troughs, conduits or hose for the passage of any water, spirits, wash or other liquid, shall be placed near to any such beer reservoir, or so that any fluid whatever can be run into it, except with the knowledge of the officer in charge.

(3) Any failure to comply with the requirements or provisions of this section, after one month's notice has been given of such default, shall be sufficient cause for cancelling any licence granted to the distiller so in default; and no further licence shall be granted to any person for distilling within the premises wherein such default has occurred, until all the requirements of this and the preceding sections have been fully complied with. 1934, c. 52, s. 150.

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146. R.S., 1952.
146. In every distillery that is not working, all the
worms, still-heads, closed spirit-receivers and doublers,
with all pipes and cocks leading to or connecting with the
same shall be closed and locked or sealed in such manner
as the collector or the inspecting officer requires or directs;
and the absence from any closed spirit-receiver, still-head,
worm, doubler or cock, of the locks or seals herein required,
shall subject the distiller in whose distillery the default
has occurred, to the same penalties as he would be liable
to for working without a licence; but whenever it becomes
necessary to execute any repairs to any of the apparatus
herein mentioned, the locks and seals may be removed by
the proper officer, to such extent as is actually necessary for
the performance of such repairs, and during the period they
are actually in progress. 1934, c. 52, s. 151.

147. In distilleries where a doubler is used or where a
portion of the products of the still, commonly called low
wines or fains, are passed over for redistillation, the vessels
and pipes used in that process shall be locked or sealed and
shall receive the low wines from the safe or apparatus that
incloses the tail of the worm, through suitable metal pipes,
cocks or valves properly secured by locks or seals, so as to
prevent the running or removal of any liquid therefrom,
except with the knowledge and concurrence of the proper
officer. 1934, c. 52, s. 153.

Returns.

148. Everyone carrying on business as a distiller
shall render to the collector a just and true account in
writing, extracted from the books kept as by this Act
provided, which account shall exhibit such particulars as
may be prescribed by departmental regulations. 1943-44,
c. 9, s. 15.

Bonding and Warehousing.

149. (1) All spirits produced or brought into a dis-
tillery shall be warehoused in accordance with departmental
regulations made in that behalf.

(2) Spirits may be warehoused only when in complete
packages and, except for export, no less quantity than one
case or five standard gallons may be entered for warehouse
or ex-warehouse on one entry.

(3) No spirits subject to excise, which have not been
warehoused for at least two years, may be entered ex-
warehouse for consumption, except that the following
classes

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Classes of spirits which may be entered for consumption.

Classes of spirits may be entered ex-warehouse for consumption at any date after warehousing:

(a) spirits when testing not less than fifty per cent overproof,

(i) if sold and delivered in such limited quantities as the Minister may prescribe for the use of any hospital, university, educational institution, or persons engaged in scientific research or industrial enterprise, or

(ii) if sold for delivery to druggists as defined in section 136, for use in preparing, manufacturing, compounding, or dispensing medicines and pharmaceutical preparations for sale direct to the consumer, under departmental regulations;

(b) spirits commonly known as gin; and

(c) cocktails, cordials and liqueurs when blended in a distillery under a formula approved by the Minister.

Removal in bond at any time.

(4) Spirits may, under departmental regulations, be removed in bond at any date after being warehoused, from any licensed distillery to another licensed distillery or to the premises of any licensed bonded manufacturer for manufacturing purposes only, but not for sale.

Regulations.

(5) The Governor in Council may make regulations for the vatting, blending, racking and reducing of spirits in warehouse and may therein provide for an abatement of duty to cover any deficiency found to have occurred in the process of vatting, blending, racking or reducing, such abatement not to exceed one per cent of the quantity of spirits taken for such purposes. 1934, c. 52, s. 155; 1943-44, c. 9, ss. 16, 17, 18; 1946, c. 48, s. 4; 1948, c. 49, ss. 19, 33.

150. The Governor in Council may, by regulation, fix the quantity or the mode of determining the quantity of spirits, which shall be held to be equivalent to any assigned weight of molasses. 1934, c. 52, s. 156.

Stowage of casks.

151. All casks of spirits shall be arranged and stowed in the warehouse so that access may be easily had to each cask, and so that the marks and numbers thereon may be conveniently read or ascertained. 1934, c. 52, s. 157.

No refund of duties except under regulations.

152. The duty paid on spirits taken out of warehouse for consumption, or which have gone directly into consumption, shall not be refunded by way of drawback, or otherwise upon the exportation of such spirits out of Canada, unless when specially permitted by some regulation made by the Governor in Council in that behalf. 1934, c. 52, s. 158.

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153. The Governor in Council may make such regulations as to him seem necessary for allowing the bottling of spirits in bond at any licensed distillery and for the removal therefrom of such spirits after being so bottled and may in such regulations provide for an abatement not exceeding one per cent of the quantity of spirits brought into the bottling room to cover any deficiency found in the process of bottling. 1943-44, c. 9, s. 19.

154. Subject to the provisions of the Unfair Competition Act, no person shall attach to any bottle, flask or other package of spirits any label, stamp or other device containing any statement or information other than the name of such spirits and the name of the bottler and his place of residence, unless the form and wording thereof have first been approved by the Minister. 1934, c. 52, s. 160; 1948, c. 49, s. 33.

Permits.

155. (1) No spirits shall be removed from any distillery, or from any warehouse in which they have been bonded or stored, until a permit for such removal has been granted in such form and by such authority as the Governor in Council, from time to time, directs and determines.

(2) No permit shall be granted for the removal of any spirits for export in bond unless the person applying for the same has paid to the collector or sub-collector a validation fee of twenty cents for every gallon of the strength of proof to be removed as provided by regulations made in that behalf by the Governor in Council, except that no fee is payable upon the export of denatured alcohol or specially denatured alcohol, and the fee hereby imposed may be reduced or abolished by the Governor in Council if such reduction or abolition appears to be in the public interest. 1934, c. 52, s. 161; 1937, c. 29, s. 11.

156. (1) Any officer, or any constable or peace officer, having general authority therefor from any superior officer, may stop and detain any person or vehicle carrying packages of any kind supposed by him to contain spirits, and may examine such packages, and require the production of a permit authorizing the removal thereof.

(2) If such permit is produced, the officer shall endorse the time and place of examination thereon.

(3) If no such permit is produced, then if such packages are found to contain spirits, such packages may, with their contents, be detained until evidence to the satisfaction of such R.S., 1952.
such officer is adduced that such spirits were being lawfully removed, and that the duty thereon had been paid. 1934, c. 52, s. 162.

157. No spirits shall be removed from a distillery at any time in casks or packages containing less than five standard gallons each. 1934, c. 52, s. 163.

Offences and Penalties.

158. (1) Everyone who without having a licence under this Act, then in force,

(a) distils or rectifies any spirits, or makes or ferments any beer, wash or wort;

(b) assists in distilling or rectifying any spirits, or in making or fermenting any beer, wash or wort in any unlicensed place;

(c) imports, makes, commences to make, sells, offers for sale or delivers any still, worm, rectifying or other apparatus suitable for the manufacture of spirits or for the rectification of spirits, or any part of such apparatus;

(d) completely or partially sets up or assists in setting up, prepares or partially prepares for working, any such still, worm, rectifying or other apparatus, or any part or parts thereof, or any beer, wash or wort suitable for the manufacture of spirits, without having given notice thereof as required by this Act, except in cases of duly registered chemical stills of capacity not exceeding three gallons each as hereinbefore provided for, or in whose place or upon whose premises such things are found;

(f) conceals or keeps, or allows or suffers to be concealed, or kept, in any place or premises owned or controlled by him, any such still, worm, rectifying or other apparatus, or part thereof, or any beer, wash or wort suitable for the manufacture of spirits; or

(g) conceals by removing, or removes, or assists in concealing by removing or otherwise, any such still, worm, rectifying or other apparatus, or part thereof, or any beer, wash or wort suitable for the manufacture of spirits;

(h) is guilty of an indictable offence and shall be sentenced

(i) for a first offence, to

(ii) a penalty not exceeding two thousand dollars and not less than one hundred dollars, 2668

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(ii) imprisonment, with or without hard labour, for a term not exceeding twelve months and not less than three months, or

(iii) both the fine and the imprisonment, and, in default of payment of a pecuniary penalty imposed under subparagraph (i) or (iii), to imprisonment for a term not exceeding twelve months and not less than three months in addition to the imprisonment, if any, imposed under subparagraph (ii) or (iii); and

(i) for every subsequent offence, to both

(i) a penalty not exceeding two thousand dollars and not less than five hundred dollars, and

(ii) imprisonment, with hard labour, for a term not exceeding twelve months and not less than six months,

and, in default of payment of the pecuniary penalty, to imprisonment for a further term equal to that imposed under subparagraph (ii).

(2) All such stills, worms, fermenting-tuns, rectifying or other apparatus suitable for the manufacture of spirits, or for the rectification of spirits, or parts thereof, and all beer, wash, wort or spirits that are found in the possession of any unlicensed person, or in any unlicensed place, shall be forfeited to the Crown, and shall be seized by any officer, and may either be destroyed when and where found or removed to some place of safe-keeping in the discretion of the seizing officer.

(3) Nothing in this section applies to anyone duly licensed to carry on the business or trade of a distiller or the trade or business of rectifying spirits. 1934, c. 52, s. 164; 1948, c. 49, s. 20.

159. Everyone who has been convicted of an offence under section 158 or adjudged liable to the penalty therein provided, shall in addition to any such penalty forfeit and pay for the use of Her Majesty double the amount of excise duty and licence fee that should have been paid by him under this Act. 1934, c. 52, s. 165.

160. Where, in any distillery, there is, at any time, found a vessel that may be used for containing any of the products resulting from distillation before the quantity of such products is determined and an account taken thereof, in which there is any perforation, hole or aperture, other than such as is necessary for the lawful use of such vessel, or in violation of this Act, the distiller in whose distillery the vessel

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vessel so perforated is found, although such holes or apertures or perforations have been plugged or stopped, shall incur a penalty of five hundred dollars; and the vessel, with its contents, together with all the stock of spirits or grain in the distillery at the time when such unlawful perforation is discovered, shall be forfeited to the Crown and dealt with accordingly; but a hole or perforation accidentally made may with the permission of the Minister be repaired under the supervision of an officer. 1934, c. 52, s. 166; 1948, c. 49, s. 33.

161. (1) Spirits removed from any distillery or warehouse in which they have been bonded or stored before a permit for such removal has been granted as hereinbefore required shall be forfeited to the Crown, and shall be seized and detained by any officer and dealt with accordingly.

(2) Where any package containing spirits has been detained by any officer by reason of the same being carried by any person or vehicle without a permit, and if within thirty days after the detention thereof, evidence is not adduced to the satisfaction of such officer that such spirits were being lawfully removed, and that the duty thereon had been paid, the package and spirits so detained shall be forfeited to the Crown and dealt with accordingly. 1934, c. 52, s. 167.

162. Where any spirits are removed from any distillery at any time in casks or packages containing less than five standard gallons each the same shall be forfeited to the Crown and shall be seized by any officer and dealt with accordingly. 1934, c. 52, s. 168.

163. (1) Everyone, whether the owner thereof or not, who, without lawful excuse, the proof whereof shall be upon the person accused, sells or offers for sale or purchases or has in his possession any spirits unlawfully manufactured or imported, or any spirits unlawfully or fraudulently removed from any distillery, bonded manufactory or from any bonded warehouse, is guilty of an indictable offence and shall be sentenced

(a) for a first offence, to

(i) a penalty not exceeding two thousand dollars and not less than one hundred dollars,

(ii) imprisonment, with or without hard labour, for a term not exceeding twelve months and not less than three months, or

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(iii) both the fine and the imprisonment, and, in
default of payment of a pecuniary penalty imposed
under subparagraph (i) or (iii), to imprisonment
for a term not exceeding twelve months and not
less than three months in addition to the imprison-
ment, if any, imposed under subparagraph (ii) or
(iii); and

(b) for every subsequent offence, to both
(i) a penalty not exceeding two thousand dollars
and not less than five hundred dollars, and
(ii) imprisonment, with hard labour, for a term not
exceeding twelve months and not less than six
months,
and, in default of payment of the pecuniary penalty,
to imprisonment for a further term equal to that
imposed under subparagraph (ii).

(2) All spirits unlawfully manufactured or imported,
or unlawfully or fraudulently removed from any distillery,
bonded manufactory or from any bonded warehouse,
wheresoever they are found, and all horses and vehicles,
vessels and other appliances that have been or are being
used for the purpose of transporting the spirits so manu-
factured, imported or removed or in or upon which the
same are found, shall be forfeited to the Crown, and may
be seized and detained by any officer and be dealt with
accordingly. 1948, c. 49, s. 21.

164. (1) Whenever any horses, vehicles, vessels or Person
other appliances have been seized as forfeited under this Act anyone, (other than the person accused of an offence
resulting in such seizure or person in whose possession such
horses, vehicles, vessels or other appliances were seized)
who claims an interest in such horses, vehicles, vessels or
other appliances as owner, mortgagee, lien-holder or holder
of any like interest may within thirty days after such
seizure apply to any judge of any Superior Court of any
province of Canada or to a judge of the Exchequer Court
for an order declaring his interest.

(2) Where, after such notice to the Minister as the judge
may require, it is made to appear to the satisfaction of
such judge,
(a) that the claimant is innocent of any complicity in
the offence resulting in such seizure or of any collusion
with the offender in relation thereto; and
(b) that he exercised all reasonable care in respect of
the person permitted to obtain the possession of such
horses, vehicles, vessels or other appliances to satisfy
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himself that they were not likely to be used contrary to the provisions of this Act or, if a mortgagee or lienholder, that before becoming such mortgagee or lienholder he exercised such care with respect to the mortgagor or lien-giver; he is entitled to an order that his interest be not affected by such seizure. 1934, c. 52, s. 169A; 1948, c. 49, s. 33.

165. Where any two or more persons are found together and they, or any one of them, have in their or his possession any spirits liable to seizure under this Act, each of such persons having knowledge of the fact of such possession is guilty of an offence and punishable in accordance with the provisions of this Act as if the goods were found in his possession. 1937, c. 29, s. 13.

166. In the case of any person who has been convicted of a violation of any of the provisions of sections 158, 163 or 165, and is afterwards convicted of a violation committed after having been so previously convicted, of any other provision of any of the said sections, such latter conviction shall be deemed a conviction for a subsequent offence within the meaning of the said sections and shall be dealt with and punished accordingly, although the two convictions may have been under different sections, or subsections, or paragraphs of the said sections. 1938, c. 29, s. 16.

167. Everyone who, except as authorized by the provisions of the Unfair Competition Act, attaches to any bottle, flask or other package of spirits, any label, stamp or other device containing any statement or information other than the name of such spirits and the name of the bottler and his place of residence, unless the form and wording thereof have been first approved by the Minister, shall for a first offence incur a penalty of fifty dollars, and for each subsequent offence a penalty of one hundred dollars, and in addition thereto in either case a penalty equal to fifty cents per gallon upon the reputed contents of the bottles, flasks or other packages so illegally labelled or stamped. 1934, c. 52, s. 170; 1948, c. 49, s. 33.
PART III.

BREWERIES.

Interpretation.

168. The provisions of this Part are to be construed as application additional or supplemental to the provisions of Part I of Part I, applicable to breweries. 1934, c. 52, s. 171.

Licences.

169. (1) A licence to carry on the trade or business of a brewer may be granted to any person who has complied with the provisions of this Act, if the granting of such licence has been approved by the district inspector, and such person has, jointly with a guarantee company, approved by the Minister, entered into a bond to Her Majesty, in such sum as the Minister may determine but in no case shall such sum be less than five thousand dollars.

(2) Such bond shall be conditioned for the rendering of all accounts and the payment of all duties and penalties to which the person to whom the licence is granted may become liable under the provisions of this Act, and that such person will faithfully comply with the requirements thereof according to their true intent and meaning, as well with regard to such accounts, duties and penalties as to all other matters and things whatsoever. 1934, c. 52, s. 172; 1938, c. 29, s. 17.

170. (1) The person in whose favour a licence for brewing is granted, shall, upon receiving such licence, pay to the collector the sum of fifty dollars.

(2) No person shall manufacture a product if malt or malt and other ingredients are infused and the resultant wort is used in the manufacturing process, unless a formula is submitted and approved by the Minister, and the person manufacturing has, jointly with a guarantee company approved by the Minister, entered into a bond to Her Majesty in the sum of five thousand dollars conditioned upon the complete manufacture of the goods in accordance with the formula and compliance with such other conditions as are prescribed by departmental regulations. 1934, c. 52, s. 173; 1948, c. 49, s. 22.

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171. On every cask or barrel used in a brewery or for keeping or delivering out any beer, there shall at all times be legibly cut, branded or painted in oil colours on one head, the name and address of the brewer; and on every bottle containing beer, there shall at all times be securely fixed by the brewer or bottler of the said beer, a label showing in conspicuous type the name and address of the brewer or bottler of the said beer and such other information as may be prescribed by departmental regulations. 1938, c. 29, s. 18.

Duties of Excise.

172. (1) There shall be imposed, levied and collected on every gallon of beer or malt liquor brewed in whole or in part from any substance other than malt, the duties of excise set out in the Schedule, which shall be paid to the collector as herein provided.

(2) There shall be imposed, levied and collected upon all malt brought into a brewery the duty of excise set out in the Schedule, which shall be paid to the collector as herein provided.

(3) The duty imposed by subsection (2) upon any malt may be remitted upon proofs satisfactory to the Minister that such malt has been used solely for the production of beer subject to duty under subsection (1).

(4) For the purpose of determining the duty imposed by subsection (2), every quantity of malt brought into a brewery shall, immediately

(a) unless its weight has been determined by an officer under subsection (5), be weighed, and

(b) be entered for warehouse.

(5) Before a quantity of malt is shipped to a brewery where, in the opinion of the Minister, the proper facilities for weighing malt are not available, the weight thereof may, for the purpose of determining the duty imposed by subsection (2), be determined, subject to departmental regulations, by an officer at the point of shipment.

(6) No person shall deliver a quantity of malt to a brewery where, in the opinion of the Minister, proper facilities for weighing malt are not available unless the weight thereof has been ascertained under subsection (5).

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(7) Malt shall not be brought into a brewery in a quantity of less than one thousand pounds at a time.

173. The duty hereby imposed upon beer brewed in whole or in part from any substance other than malt shall be charged and computed in such manner as may be prescribed by departmental regulations. 1934, c. 52, s. 177.

174. (1) Notwithstanding anything in sections 172 and 173 the duties of excise hereby imposed shall not be levied or collected upon beer brewed by any person for the sole use of himself and such members of his family as reside with him in the same dwelling house and not for sale, if such person has, before beginning to brew, given notice in writing to the nearest collector of his intention to brew, and has received from such collector a letter of consent.

(2) Every such notice shall state the utensils or apparatus intended to be used, and such utensils or apparatus shall be exempt from the provisions of this Act respecting the possession of brewing apparatus by unlicensed persons.

(3) No letter of consent shall be issued to any person who has been convicted of any offence under this Act, or of any offence against the laws of any province respecting the manufacture and sale of intoxicating liquor; nor to any person dwelling in the same dwelling house as any such person, nor to any person to whom the Minister deems it inadvisable in the interest of the revenue, to issue any such letter.

(4) Any such letter may be revoked, cancelled, or suspended by direction of the Minister.

(5) Every one who brews any beer for the use of himself and his family without giving the notice hereby required, and receiving the collector's letter of consent, or after such letter of consent has been revoked, cancelled or suspended as herein provided, or having so brewed any beer, sells the same to any person, or disposes thereof to persons other than such members of his family as reside with him in the same dwelling house, is guilty of an indictable offence and liable to the penalties herein provided for the brewing of beer without a licence. 1934, c. 52, s. 178; 1948, c. 49, s. 33.

175. (1) Every licensed brewer who exports any beer or malt liquor of his own manufacture, is entitled to receive a drawback thereon equivalent to the duty herein imposed on the malt contained in the beer so exported;
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and the amount of such drawback shall be computed in such manner and by such means as are, from time to time, directed by departmental regulations in that behalf.

(2) No such drawback shall be allowed or paid unless the brewer claiming it has given at least two days' notice of his intention to export the beer on which it is claimed, and made such declarations as to the strength thereof as is required by departmental regulations in that behalf, nor unless the quantity of malt contained in the beer has been certified by the proper officer. 1943-44, c. 9, s. 22.

Regulations.  

176. (1) The Governor in Council may make such regulations as to him seem necessary for carrying into effect and enforcing the provisions of this Act respecting the operation of a licensed brewery, the keeping of records, the making of entries and returns, the sale or removal from a licensed brewery of beer for exportation in bond or use as ships' stores, the collection of the duties hereby imposed and the refunding, in whole or in part, of the duty paid upon malt shipped to another licensed brewery.

(2) Such regulations may provide for the destruction, under excise supervision, of beer that has become unfit for use in any brewery, before it has been shipped therefrom; and the refunding, in whole or in part, of the duty paid upon the malt used in the brewing of such beer. 1934, c. 52, s. 180; 1948, c. 49, s. 24.

Every brewer to make returns.  

177. Everyone who carries on business as a brewer shall render to the collector a just and true account in writing, extracted from the books kept as by this Act provided, which account shall exhibit such particulars as may be required by departmental regulations. 1934, c. 52, s. 181.

Offences and Penalties.  

178. (1) Every one who, without having a licence under this Act, then in force,

(a) brews any beer or malt liquor except for the use of himself and his family, as herein provided, or

(b) has in his possession, whether the owner thereof or not, any beer or malt liquor which has not been brewed, distributed or disposed of in accordance with the provisions of this Act,

is guilty of an indictable offence, and is, for a first offence, liable to a penalty not exceeding one hundred dollars, and not less than twenty-five dollars, and in default of payment

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payment of such penalty, to a term of imprisonment, with or without hard labour, not exceeding three months and not less than one month, and for every subsequent offence, to a penalty not exceeding two hundred and fifty dollars and not less than one hundred and fifty dollars, and in default of payment of such penalty, to a term of imprisonment with hard labour not exceeding six months and not less than two months.

(2) Everyone who becomes liable to the penalty provided for in subsection (1), shall, in addition thereto, forfeit and pay for the use of Her Majesty, double the amount of excise duty and licence fee which should have been paid by him under this Act. 1934, c. 52, s. 182.

179. Everyone who has in his possession any brewing apparatus, contrary to the provisions of this Act, shall incur, for a first offence, a penalty not exceeding one hundred dollars and not less than twenty-five dollars, and for each subsequent offence, a penalty not exceeding two hundred and fifty dollars, and not less than one hundred and fifty dollars; and, in either case, all such apparatus may be seized as forfeited. 1934, c. 52, s. 183.

180. (1) Every brewer who, having received malt into his brewery, fails to have the same weighed forthwith after receipt thereof, fails to keep any record or make any entry or return as required by departmental regulations, evades or attempts to evade the payment of duties imposed by this Act, or any part thereof, or fails to comply with any of the requirements of this Act or any departmental regulation, is liable to a penalty of not less than one thousand dollars or more than five thousand dollars and shall, in addition thereto, forfeit and pay for the use of Her Majesty double the amount of excise duty, if any, which should have been paid by him under this Act.

(2) All vessels, utensils, and apparatus, the property of any such brewer, used in or about the licensed brewery, and all beer, grain, malt or wort found in or about the same, may be seized as forfeited. 1934, c. 52, s. 184; 1948, c. 49, s. 25.

181. Everyone who sells, removes, receives or purchases or in any way aids in the sale, removal, receipt or purchase of any beer whereon the duties of excise hereby imposed have not been paid, is guilty of an indictable offence, and is for a first offence liable to a penalty not exceeding two hundred dollars and not less than fifty dollars or to imprisonment with or without hard labour for
a term not exceeding three months and not less than one month or to both fine and imprisonment, and for every subsequent offence is liable to a penalty not exceeding two hundred dollars and not less than one hundred dollars or to imprisonment for a term not exceeding six months and not less than three months or to both fine and imprisonment. 1934, c. 52, s. 185.

PART IV.

BONDED MANUFACTURERS.

Interpretation.

Application of Part I. 182. The provisions of this Part are to be construed as additional or supplemental to the provisions of Part I applicable to bonded manufacturers. 1934, c. 52, s. 215.

Licences.

Manufacture in bond may be authorized. 183. The Governor in Council may, in his discretion, authorize the manufacture in bond of such goods as he, from time to time, sees fit to designate, in the manufacture or production whereof spirits or other articles subject to duties of customs or excise are used, by persons licensed to that effect, and subject to the provisions herein made and to regulations made by the Governor in Council in that behalf. 1934, c. 52, s. 216.

Conditions of licence. 184. (1) A licence to carry on the manufacture in bond of some certain kind or kinds of goods to be mentioned in the application for such licence in some certain premises to be therein described, may be granted to any person who has complied with the provisions of this Act, if the granting of such licence has been approved by the district inspector and such person has, jointly with a guarantee company approved by the Minister, entered into a bond to Her Majesty in the sum of five thousand dollars and every such licence shall be known as a bonded manufacturing licence.

Bond. (2) Such bond shall be conditioned for the rendering of all accounts, inventories, statements and returns prescribed by law, and the payment of all duties and penalties which the licensee becomes liable to render or pay under the provisions of this Act, and that such licensee will faithfully comply with the requirements thereof, according to their true intent and meaning, as well with regard to such accounts, 2678

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accounts, inventories, statements, returns, duties and penalties, as to all other matters and things whatsoever. 1934, c. 52, s. 217.

185. Every bonded manufacturer shall, when required, furnish the Minister with a description of all materials to be used in the manufacture of the articles he intends to produce, and whenever the ingredients or the proportions stated are such as to make an evasion of duty or loss of revenue on any of the said articles possible, of which the Minister shall be the judge, no such article shall be manufactured. 1934, c. 52, s. 218; 1948, c. 49, s. 33.

186. The person to whom a licence for manufacturing in bond, for domestic consumption, is granted, shall, upon receiving such licence, pay to the collector the sum of $50.

187. The person in whose favour a licence is granted to manufacture in bond for export, shall, upon receiving such licence, pay to the collector the sum of three hundred dollars. 1934, c. 52, s. 220.

Duties of Excise.

188. There shall be imposed, levied and collected on the spirits used in the manufacture of goods in bond within Canada, the duties of excise set out in the Schedule, which shall be paid to the collector, as by this Act provided. 1934, c. 52, s. 221.

Returns.

189. Every bonded manufacturer shall render to the collector such returns as may be required by departmental regulations. 1934, c. 52, s. 228.

Drawback and Remission of Duties.

190. (1) Everyone who manufactures any goods in bond under a licence granted under this Act, and who exports any of such goods, in the production whereof any article has been used upon which duties of customs or excise have been paid by him, shall, upon the production of due proof of such use and payment of duty, and upon proof of export, be entitled to receive a drawback equal to the duties paid on the articles used in the production of the goods exported.

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(2) The amount of such drawback shall be determined in such manner, and the proof of the payment of the duty and export of the goods for which the drawback is claimed shall be of such nature, as are directed or required by any departmental regulation in that behalf. 1934, c. 52, s. 229.

191. Every bonded manufacturer may receive into the premises for which his licence is granted, as into a bonding warehouse, and, except as is herein otherwise provided, without payment of the duty thereon, all such spirits and other articles as are commonly used in the manufacture of the goods for which the licence is granted, on a permit for that purpose granted by the collector, in such form, and on such bond being entered into, and on such conditions as are prescribed in any order in council or departmental regulation in that behalf; but no less quantity of such spirits or other articles shall be so received at any time than might be taken out of bond for consumption. 1934, c. 52, s. 230.

Supervision.

192. (1) Where at any time the quantity of any dutiable article found by an inspector in stock is less than that which, with the quantity lawfully taken for use and accounted for, would be equivalent to the whole quantity of such article taken into the manufactory, the bonded manufacturer shall forthwith pay the amount of duty for which the quantity so deficient would have been liable if entered for consumption from a regular bonding warehouse, and the duty so collected shall be held to be a duty of excise, and shall be collected and accounted for as such.

(2) An abatement, not exceeding one per cent of the quantity of any dutiable article taken for use, may in accordance with departmental regulations, be allowed upon deficiencies found at stock-taking in any licensed bonded manufactory or licensed druggist premises. 1934, c. 52, s. 231; 1943-44, c. 9, s. 31.

"Standard of production." 193. (1) In this section “standard of production” means that from every twenty-five gallons of proof spirits taken for use there shall be produced therefrom at least one hundred gallons of proof vinegar.

"Proof vinegar.” (2) For the purposes of this Act “proof vinegar” is vinegar of such strength that one gallon shall contain the quantity of acetic acid equivalent to six-tenths of a pound of acetic anhydride.

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(3) Where at any time in any bonded manufactory licensed to manufacture vinegar, it is ascertained by stock-taking that the standard of production established by this Act has not been reached, the duty on the quantity of spirits equivalent to the deficiency so determined shall become due and payable forthwith. 1934, c. 52, s. 232.

194. No less quantity of goods manufactured in bond shall be ex-warehoused for consumption by one entry than would be liable to a duty of twenty dollars. 1937, c. 29, s. 15.

**Offences and Penalties.**

195. Everyone who, without the specific authority of the Minister, removes any spirits or specially denatured alcohol to be used for any chemical or manufacturing purpose from any bonded manufactory, and everyone who receives any such spirits removed in violation of the provisions of this section, shall incur a penalty of two hundred dollars for the first offence and of five hundred dollars for each subsequent offence. 1943-44, c. 9, s. 32; 1948, c. 49, s. 33.

**Regulations.**

196. The Governor in Council may from time to time make regulations respecting the sale of spirits to be used for any chemical or manufacturing purposes not herein otherwise provided for. 1934, c. 52, s. 235.

197. The Governor in Council may, from time to time, make such regulations as to him seem necessary for carrying into effect and enforcing the provisions of this Act respecting the manufacture of goods in bond, or the warehousing of such goods when manufactured or restricting the sale of such goods, and may, by such regulations, require any bond or any oath or affirmation that he deems requisite for the purposes aforesaid. 1934, c. 52, s. 236.
PART V.

TOBACCO AND CIGARS AND MANUFACTURERS THEREOF.

Interpretation.

198. The provisions of this Part are to be construed as additional or supplemental to the provisions of Part I applicable to tobacco and cigars and the manufacturers thereof. 1934, c. 52, s. 237.

Licences.

199. (1) A licence to carry on the trade or business of a tobacco or cigar manufacturer may be granted to any person who has complied with the provisions of this Act, if the granting of such licence has been approved by the district inspector, and the person has, jointly with a guarantee company, approved by the Minister, entered into a bond to Her Majesty, in such sum as the Minister may determine, but in no case shall such sum be less than one thousand dollars, the person obtaining the licence and the guarantee company both being bound in the full amount of such bond. (2) Such bond shall be conditioned that the licensee shall render correctly all the returns, inventories, statements and accounts prescribed by law, that he shall pay all duties and penalties which he becomes liable to pay under the provisions of this Act, and that he shall comply with all the requirements of the law relating to the manufacture and warehousing of tobacco or cigars, according to their true intent and meaning, as well with regard to such returns, inventories, statements, accounts, duties and penalties, as to all other matters and things whatsoever. 1934, c. 52, s. 238.

200. No manufacturer of tobacco shall, in such licensed premises, carry on the business of a cigar manufacturer, nor shall a cigar manufacturer carry on, in such licensed premises, the business of a manufacturer of tobacco, nor shall either carry on in his licensed premises any other business deemed by the Minister to be incompatible with the business engaged in by him, and for which he has obtained a licence. 1934, c. 52, s. 239.

201. The person in whose favour a licence for manufacturing tobacco or cigars is granted, shall, upon receiving such licence, pay to the collector the sum of fifty dollars. 1934, c. 52, s. 240.
Excise.

202. Every collector shall cause the several manufactories of tobacco and cigars in his division to be numbered in accordance with a register kept by the Minister, which registered number shall be issued by the Minister, and shall not thereafter be changed; and the registered numbers for tobacco manufactories shall be separate and distinct from those issued to cigar manufacturers. 1934, c. 52, s. 241; 1948, c. 49, s. 33.

Duties.

203. There shall be imposed, levied and collected on tobacco and cigars manufactured in Canada and on Canadian raw leaf tobacco the duties of excise set out in the Schedule, by means of stamps to be affixed to the packages in which tobacco, cigars and Canadian raw leaf tobacco are entered for consumption under departmental regulations. 1940, c. 33, s. 2.

Collection of Duties.

204. All manufactured tobacco and cigars, whether imported or manufactured in Canada, shall be put up and prepared by the manufacturer or importer before they are offered for sale, or for removal for sale or for consumption, in such packages as may be prescribed by departmental regulations, and in no other manner, and shall be stamped by the manufacturer or importer in such manner as is required by departmental regulations and to the satisfaction of the collector. 1934, c. 52, s. 243.

205. All packages containing manufactured tobacco and cigars shall have printed thereon, stamped, burnt or impressed into them or indented, such information as is prescribed by departmental regulations. 1938, c. 29, s. 20.

206. (1) All manufactured tobacco and cigars imported shall have the stamps affixed by the owner or importer thereof while they are in the custody of the proper officers, and such tobacco or cigars shall not pass out of the custody of the said officers until the stamps have been so affixed; and such tobacco or cigars shall be put up in packages, as prescribed by law for like articles manufactured in Canada, before the stamps are affixed; except that imported tobacco or cigars, intended for removal in bond to another port or place within Canada, may be removed to such other port under such regulations as are established by the Governor in Council.

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Penalties as in case of home production.

(2) The owner or importer of manufactured tobacco and cigars imported shall be subject to all the penal provisions prescribed in respect of manufacturers of tobacco or cigars manufactured in Canada.

Stamps affixed before importation.

(3) Subsection (1) is not applicable to manufactured tobacco and cigars imported if, prior to importation thereof, stamps have been affixed thereto in such manner as is required by departmental regulation and to the satisfaction of the collector. 1934, c. 52, s. 245; 1943-44, c. 9, s. 33; 1948, c. 49, s. 29.

If not in prescribed packages to be bonded.

207. (1) All imported manufactured tobacco and cigars, which, when imported, are not packed as herein required shall be bonded in a customs warehouse approved by the collector of customs at the port of entry.

(2) The bond shall be for a sum equal to double the amount of customs duty to which the tobacco or cigars are liable, and the condition shall be that the customs duty shall be paid, that such tobacco or cigars shall, within such limited time and in accordance with such conditions as are fixed by regulation of the Governor in Council, be packed by the importer in packages of the respective kinds required by the provisions of this Act, and duly stamped, or be exported or destroyed. 1934, c. 52, s. 246.

Bond.

Stamps to be destroyed when the package is emptied.

208. (1) Whenever any stamped package containing tobacco or cigars is emptied, the stamp or stamps thereon shall be destroyed by the person in whose hands the same is.

(2) No licensed tobacco or cigar manufacturer, dealer or other person, shall retain in his possession any stamped package used for putting up or packing tobacco or cigars, upon which there remains any excise or customs stamp or any part of such stamp, after the contents thereof have been removed.

Empty stamped packages not to be retained.

(3) No empty or partly filled package of a description such as is used for packing tobacco or cigars, and having attached to it any stamp or part of a stamp, whether such stamp has been defaced or not, and, except under specific provisions established by departmental regulations, no package, the stamp on which has been cut or broken, shall be brought into or remain in any tobacco or cigar manufacture, except that packages containing samples of cigars may be and remain open in the cigar manufacture where the same were manufactured, for the purpose of exhibition to the customers of the manufacturer under departmental regulations. 1934, c. 52, s. 247.

Empty or partly filled packages not to remain in manufacture.

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Every such empty box or other package upon which there remains any tobacco or cigar stamp, in violation of this Act, shall be destroyed by an officer, who shall report the whole circumstances connected with the discovery and destruction of the same to the collector within whose division such empty stamped box or package was found. 1934, c. 52, s. 248.

The deficiency allowance between the raw leaf tobacco and other materials taken for use and the manufactured tobacco, cigars and other products resulting therefrom, during the period between any two stock-takings, in any tobacco or cigar manufactory, may be established by the Governor in Council but shall not at any time exceed six per cent. 1938, c. 29, s. 23.

Manufactured tobacco and cigars that have become unfit for use may be re-worked under departmental regulations, and such regulations may provide for refund, in whole or in part, of the duty paid thereon. 1934, c. 52, s. 253.

All raw leaf tobacco, stems, cuttings, liquorice, sugar, gum or other raw material shall, when brought into, used in, or removed from a tobacco or cigar manufactory, be dealt with in such manner as may from time to time be prescribed by departmental regulations. 1934, c. 52, s. 254.

Whenever it is ascertained by stock-taking that the standard of production established by or under this Act has not been reached by any manufacturer of tobacco or cigars, the Minister may make an assessment and order the collection from such manufacturer of the duty at the highest rate chargeable on the manufactured tobacco or cigars so deficient. 1934, c. 52, s. 255; 1948, c. 49, s. 33.

No manufactured tobacco or cigars shall be sold or offered for sale unless put up in packages and branded and stamped as prescribed in this Act, and then under such conditions as may from time to time be prescribed by departmental regulations. 1934, c. 52, s. 256.

(1) Cigars, when put up in packages of less than ten cigars, shall not be sold or removed from any licensed factory in lots of less than one hundred cigars.

(2) No less quantity than one pound of manufactured tobacco or one hundred cigarettes shall be sold or removed from any licensed factory. 1934, c. 52, s. 257.
216. (1) The Minister shall cause to be prepared special stamps for the duty on manufactured tobacco and cigars, which shall indicate, in the case of tobacco other than cigarettes, the weight of the article, and in the case of cigars and cigarettes the number on which payment is to be made, which stamps shall be affixed in the manner prescribed by departmental regulations.

(2) Such stamps shall be furnished to the collectors requiring them, and shall be distributed by collectors under departmental regulations. 1934, c. 52, s. 259; 1943-44, c. 9, s. 35; 1948, c. 49, s. 33.

217. All stems, sweepings, or other waste or refuse tobacco that are found in a tobacco or cigar manufactory and are not intended to be used, shall be disposed of under departmental regulations. 1938, c. 29, s. 25.

Regulations.

218. The Governor in Council may, subject to the provisions of this Act, make such regulations as to him seem necessary as regards imported or domestic raw leaf tobacco and also as regards tobacco and cigars manufactured in or imported into Canada,

(a) for warehousing raw leaf tobacco;

(b) for destroying such as is not entered for exportation or manufacture;

(c) for removing raw leaf tobacco from one warehouse to another;

(d) for causing accounts to be kept by tobacco and cigar manufacturers of all raw leaf tobacco received by them and subsequently disposed of by them by removal, sale or otherwise;

(e) for determining the manner in which the computation of the weights of tobacco with reference to the standard herein established shall be made;

(f) for the inspection of tobacco and cigars and the collection of the duty thereon, and as is deemed most effective for the prevention of frauds in the payment of such duty;

(g) for the manufacture and sale of common Canada twist tobacco made from raw leaf tobacco grown in Canada, such tobacco being made into Canada twist by the cultivator only on whose farm or premises it is grown, or in a tobacco manufactory duly licensed under this Act, and the duty paid as herein provided;

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(h) for determining the time when tobacco and cigars shall be considered as completely manufactured; and
(i) for determining when completely manufactured tobacco and cigars shall be entered for consumption or duty ex-manufactory or be warehoused. 1934, c. 52, s. 262; 1938, c. 29, ss. 26, 27.

**Books, Accounts and Papers.**

**219.** Everyone licensed as a tobacco or cigar manufacturer shall keep a book or books in a form prescribed by the Minister, which book or books shall be supplied by the Minister and shall be open at all reasonable hours to the inspection of the collector or other officer; and therein such person shall make day by day such entries as may be required by departmental regulations. 1934, c. 52, s. 263; 1948, c. 49, s. 33.

**220.** Quantities of tobacco and cigars shall be stated in such manner as may be prescribed by departmental regulations. 1934, c. 52, s. 265.

**Returns.**

**221.** Every tobacco or cigar manufacturer shall render monthly to the collector, a just and true account, in writing, extracted from the books kept as by this Act provided, which account shall exhibit such particulars as may be prescribed by departmental regulations. 1934, c. 52, s. 266.

**Bonding and Warehousing.**

**222.** Except for export or ship’s stores, no less quantity than one hundred pounds of manufactured tobacco, two thousand cigars or two thousand cigarettes, shall be warehoused or ex-warehoused by one entry. 1938, c. 29, s. 29.

**223.** All boxes, caddies or packages of manufactured tobacco and cigars shall be arranged and stowed in warehouse in such manner as may be prescribed by departmental regulations. 1934, c. 52, s. 268.

**224.** The duty paid on manufactured tobacco and cigars entered for consumption, shall not be refunded by way of drawback or otherwise upon the exportation of such tobacco or cigars out of Canada. 1938, c. 29, s. 30.

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Removal in bond.

225. Manufactured tobacco and cigars intended for export or removal in bond may be removed from the manufactory in such manner and under such restrictions, bond, or other security as may be prescribed by departmental regulations. 1934, c. 52, s. 270.

Under regulations.

Canadian Leaf Tobacco.

226. A person who grows tobacco on his own land or property and manufactures the same into common Canada twist or cut tobacco solely for the use of himself and such members of his family as are resident with him on the farm or premises on which the tobacco was grown, and not for sale, shall not require a licence for so doing; nor shall the tobacco so manufactured be subject to excise duty; but the quantity so manufactured in any one year shall not exceed thirty pounds for each adult male member of the family resident on the farm or premises as aforesaid. 1934, c. 52, s. 273.

Tobacco grown for private use.

227. (1) A licence to carry on the business or trade of a tobacco packer may be granted to any person who has complied with the requirements of this Act, if such person has, jointly with a guarantee company approved by the Minister, entered into a bond to Her Majesty in the sum of one thousand dollars.

(2) Such bond shall be conditioned for the rendering of all accounts, inventories, statements and returns prescribed by law, and the payment of all penalties which the person to whom the licence is to be granted becomes liable to pay under this Act, and that such person will faithfully comply with all the requirements of this Act according to their true intent and meaning, as well with regard to such accounts, inventories, statements, returns and penalties, as to all other matter and things whatsoever. 1940-41, c. 16, s. 4.

Licence to carry on business of tobacco packer.

228. The person in whose favour such licence is granted shall, upon receiving such licence, pay to the collector the sum of fifty dollars. 1940-41, c. 16, s. 4.

Bond.

229. The Minister may, subject to the provisions of this Act, make such regulations as to him seem necessary for carrying into effect and enforcing the provisions of this Act as regards Canadian raw leaf tobacco,

(a) for causing accounts to be kept by tobacco packers of all Canadian raw leaf tobacco received by them, and the stemmed and unstemmed leaf subsequently disposed of by them by removal, sale or otherwise;

(b)
(b) for the stemming of Canadian raw leaf tobacco and for the disposal of stemmed leaf and of stems and waste;

(c) for the preparing and packing of Canadian raw leaf tobacco and for the disposal of such raw leaf tobacco to persons or firms licensed under this Act who are entitled to receive raw leaf tobacco, or for export;

(d) for the packaging, stamping and disposal of Canadian raw leaf tobacco for consumption;

(e) for providing for any difference in weight occurring in, or resulting from, the operations of handling, storing, preparing, packing, stemming or otherwise treating Canadian raw leaf tobacco; and

(f) for the inspection of Canadian raw leaf tobacco on the premises of licensed tobacco packers and the collection of duty thereon, and as is deemed most effective for the prevention of frauds in the payment of such duty. 1940-41, c. 16, s. 4.

230. Everyone licensed as a tobacco packer shall keep a book or books in a form prescribed by the Minister, which book or books shall be supplied by the Minister and shall be open at all reasonable hours to the inspection of the collector or other officer; and therein such person shall make day by day such entries as may be required by departmental regulations. 1940-41, c. 16, s. 5; 1948, c. 49, s. 33.

231. Every tobacco packer shall render monthly to the collector, a just and true account, in writing, extracted from the books kept as by this Act provided, which account shall exhibit such particulars as may be prescribed by departmental regulations. 1940-41, c. 16, s. 5.

232. (1) Everyone who, except as herein specially provided, without having a licence as by this Act required, disposes of, sells, offers for sale, purchases or has in his possession Canadian raw leaf tobacco without having the requisite stamp affixed and the duty paid thereon is guilty of an indictable offence and liable to a penalty not exceeding two hundred dollars and not less than fifty dollars, and in default of payment of such penalty, to a term of imprisonment not exceeding three months and not less than one month.

(2) Any tobacco so found that is not packaged and stamped as by this Act provided shall be forfeited to the Crown and be seized and dealt with accordingly.

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(3) It shall not be deemed an offence against the provisions of this section for a grower to have in possession on his premises tobacco grown by him on his own land or property but such tobacco may only be disposed of, sold or offered for sale by the grower to persons licensed and entitled to receive such tobacco as by this Act and regulations provided. 1940-41, c. 16, s. 5.

Offences and Penalties.

233. Everyone who, without having a licence under this Act then in force, (a) manufactures any tobacco or cigars except as by this Act permitted; (b) claiming to have grown any tobacco and manufactured it solely for his own use, sells or barters away any tobacco so manufactured; or (c) having purchased any raw leaf tobacco grown in Canada from the cultivator thereof, in any way unlawfully manufactures such tobacco and sells it, or offers it for sale in a manufactured state; is guilty of an indictable offence, and shall, for the first offence, incur a penalty not exceeding one hundred dollars, and not less than twenty-five dollars, and for each subsequent offence, a penalty of five hundred dollars, and all goods subject to excise, found on the premises wherein any such offence is committed, shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly. 1934, c. 52, s. 287.

234. Everyone who, without having a licence under this Act then in force, manufactures any tobacco grown on his own land or property, (a) for the purpose of sale, or for any purpose other than use by himself and such members of his family as are resident with him on the farm or premises on which the tobacco was grown; (b) into any product other than Canada twist; or (c) in excess of thirty pounds for each adult male member of his family resident on such farm or premises; is guilty of an indictable offence, and shall, for the first offence, incur a penalty not exceeding one hundred dollars, and not less than twenty-five dollars, and for each subsequent offence a penalty of five hundred dollars, and all goods subject to excise, found on the premises wherein any such offence is committed, shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly. 1934, c. 52, s. 288.
235. Everyone who becomes liable to a penalty provided for in either of sections 233 and 234, shall, in addition thereto, forfeit for the use of Her Majesty double the amount of excise duty and licence fee that should have been paid by him under this Act. 1943-44, c. 9, s. 37.

236. Everyone who opens any package containing tobacco or cigars in any other manner than as herein prescribed, that is to say, so as to break the stamp thereon in so doing, or in whose possession there is, at any time, found any package of tobacco or cigars opened otherwise than in accordance with the provisions of this Act, shall, for a first offence, incur a penalty of twenty-five dollars, and for each subsequent offence a penalty of one hundred dollars; and all packages of tobacco or cigars which are at any time found that have been opened otherwise than as herein directed, shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly. 1934, c. 52, s. 290.

237. Every manufacturer of tobacco or cigars, and every other person who, except as permitted by this Act, puts up or has in his possession tobacco or cigars in packages which have been before used for that purpose, shall, for the first offence incur a penalty of ten dollars for each box or package so unlawfully used, and for each subsequent offence, a penalty of fifty dollars for each box or package so used. 1934, c. 52, s. 291.

238. Everyone who neglects or refuses to destroy the stamp or stamps on any box, bag, vessel, wrapper or envelope of any kind which has contained tobacco or cigars, and every person who sells or gives away, or who buys or accepts from another any such empty stamped box, vessel, bag, wrapper or envelope of any kind, or the stamp or stamps taken from any such empty box, bag, vessel, wrapper or envelope of any kind, shall, for each such offence, incur a penalty not exceeding one hundred dollars. 1934, c. 52, s. 295.

239. (1) Subject to the provisions of this Act relating to the re-working of spoiled tobacco and cigars,

(a) every manufacturer or other person who puts tobacco or cigars into any such box, bag, vessel, wrapper or envelope, the same having been either emptied or partially emptied, or who has in his possession, or who sells or offers for sale any box or other package of tobacco or cigars, having affixed thereto any fraudulent, spurious, imitation or counterfeit stamp,
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Penalty.

240. Everyone who affixes to any package containing tobacco or cigars, any false, forged, fraudulent, spurious or counterfeit stamp, or a stamp which has been before used, is guilty of an indictable offence, and is liable to a penalty not exceeding five hundred dollars and not less than one hundred dollars, and to imprisonment for any term not exceeding five years and not less than six months. 1934, c. 52, s. 297.

Forfeiture.

(2) All articles subject to excise on the premises at the time such packages are discovered shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly. 1934, c. 52, s. 296; 1938, c. 29, s. 32.

Penalty.

241. (1) Everyone who removes or permits or suffers the removal from any manufactory or from any place where tobacco or cigars are made, any manufactured tobacco or cigars without the same being put in proper packages, or without being stamped as required by law or regulations established thereunder, or who uses, sells or offers for sale, or has in possession, except in the manufactory, or while in transit under bond from any manufactory, store or warehouse, to a vessel or vehicle for exportation to a foreign country, or for removal in bond from the manufactory or licensed bonding warehouse to another manufactory or

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licensed bonding warehouse, any manufactured tobacco or cigars without the proper stamps for the amount of duty thereon being affixed is guilty of an indictable offence and is, for each such offence, liable to a penalty not exceeding five hundred dollars and not less than one hundred dollars or to imprisonment for a term not exceeding two years and not less than three months or to both fine and imprisonment and in default of payment of such penalty to a term or a further term of imprisonment not exceeding twelve months and not less than three months.

(2) All tobacco or cigars so offered or exposed for sale, or so unlawfully had in possession without being stamped or the package properly marked as required by the regulations, shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly. 1943-44, c. 9, s. 38.

242. (1) The absence of the proper duty-paid stamp on any package of tobacco or cigars sold, or offered for sale, or kept for sale, or found in possession of any person other than a licensed manufacturer and in his manufactory, or a licensed bonding warehouseman and in his licensed bonding warehouse, shall be notice to all persons that the duty has not been paid thereon, and shall be prima facie evidence of the non-payment thereof.

(2) Such tobacco or cigars shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly, except that tobacco and cigars removed in bond, or removed for exportation, under departmental regulations, shall not be liable to the forfeiture by this section provided, when regularly and legally in transit. 1934, c. 52, s. 299.

243. Everyone who knowingly purchases or receives for sale any manufactured tobacco or cigars from any manufacturer not duly licensed under this Act, shall, for each offence, incur a penalty of two hundred dollars, and shall, in addition thereto, forfeit all the articles so purchased or received for sale, or the full value thereof. 1934, c. 52, s. 300.

244. Everyone who purchases or receives for sale any manufactured tobacco or cigars which have not been packed and branded or stamped according to law, shall incur a penalty of two hundred dollars for each offence, and shall, in addition, forfeit all the articles so purchased or received for sale, or the full value thereof. 1934, c. 52, s. 301.

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False account of tobacco brought into factory.

Penalty.

Unlawfully having or selling manufactured tobacco or cigars.

Penalty.

Forfeiture.

Unlawfully selling imported tobacco or cigars.

Penalty.

Selling cigars unlawfully packed.

245. Every manufacturer of tobacco or cigars who omits to enter, or allows any person in his employ to omit to enter, in the inventories, statements, books or returns kept or made in pursuance of this Act, or of any regulation made thereunder, a true account of all tobacco brought into his manufactory shall, for each such offence, incur a penalty not exceeding one thousand dollars and not less than two hundred dollars; and all goods subject to excise found on the premises wherein any such offence is committed shall be forfeited to the Crown and dealt with accordingly. 1934, c. 52, s. 303.

246. (1) Except as herein specially provided, everyone who sells or offers for sale, or, not being a licensed tobacco or cigar manufacturer, has in his possession any kind of manufactured tobacco or cigars, not put up in packages and stamped in accordance with the provisions of this Act, is guilty of an indictable offence and shall incur a penalty not exceeding five hundred dollars and not less than fifty dollars.

(2) Any tobacco or cigars so found, which are not put up in packages and stamped as herein provided, shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly.

(3) Everyone who sells or offers for sale any manufactured tobacco or cigars otherwise than in or from the original package bearing thereon the proper revenue stamps, whether or not the proper duty has been paid on such tobacco or cigars, is guilty of an offence and is liable to a penalty of not less than ten dollars and not exceeding fifty dollars and for a second offence to a penalty of fifty dollars.

(4) It shall be deemed an offence under subsection (3) for anyone to distribute gratis tobacco or cigarettes for advertising purposes otherwise than in packages stamped as herein provided. 1934, c. 52, s. 304.

247. Everyone who sells or offers for sale any imported tobacco or cigars, or tobacco or cigars purporting or claimed to have been imported, not put up in packages and stamped as provided by this Act, shall incur a penalty not exceeding five hundred dollars and not less than fifty dollars. 1934, c. 52, s. 305.

248. Everyone who sells or offers for sale, or delivers or offers to deliver any cigars in any other form than in new boxes, as by this Act provided, or packs in any box any cigars in excess of the number required by law to be put

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in each box respectively, or who falsely brands any box, fraudulently or affixes a stamp on any box denoting a less amount of duty than that required by law, shall incur a penalty for each offence, not exceeding five hundred dollars and not less than fifty dollars. 1934, c. 52, s. 306.

PART VI.

DENATURED ALCOHOL, SPECIALLY DENATURED ALCOHOL AND WOOD ALCOHOL.

249. In this Part, and in any regulation made hereunder, (a) "denatured alcohol" means alcohol in suitable admixture with such denaturants as to render it in the judgment of the Minister non-potable and to prevent recovery of the ethyl alcohol; (b) "regulations" means a regulation made under the provisions of this Part; (c) "specially denatured alcohol" means alcohol in suitable admixture with such special denaturants as have been approved by the Minister; and (d) "wood alcohol" means any volatile liquid whether obtained by the destructive distillation of wood, or otherwise, the chief constituent of which is methyl alcohol and which contains not more than twenty-five per cent by weight of acetone. 1934, c. 52, s. 308; 1937, c. 29, s. 16.

250. Denatured alcohol and specially denatured alcohol as defined in section 249 that is intended for use in the arts and industries, or for fuel, light, or power, or for any mechanical purpose, may be manufactured in Canada free from excise duty. 1934, c. 52, s. 309.

251. Except as provided by this Act, no alcohol shall be manufactured, denatured or recovered in Canada, except in distilleries thereto licensed, and it is further declared that this section refers to and is binding upon Her Majesty whether in the right of Her Majesty's Government of Canada or Her Majesty's government of any province of Canada. 1934, c. 52, s. 310.

252. (1) Denatured alcohol shall be sold, delivered and transported without restriction to dealers, manufacturers and other persons.

(2) R.S., 1952.
(2) Specially denatured alcohol shall only be sold or delivered under a departmental permit to dealers and manufacturers to be used in the arts and industries in cases where denatured alcohol would be unsuitable, and shall only be imported, manufactured, transported or sold under such conditions as the Minister may by regulations prescribe.

(3) No alcohol shall be manufactured or sold under the provisions of this Part for beverage purposes. 1934, c. 52, s. 311; 1937, c. 29, s. 17.

253. The recovery of alcohol after it has been used for industrial purposes and its redistillation and purification shall only be done on the premises in which the alcohol was used or at a duly licensed distillery, and all alcohol recovered on the premises aforesaid must be used in the same manufacturing establishment in which it was originally used. 1934, c. 52, s. 312.

254. All vessels, the capacity of which is one gallon or less, when containing wood alcohol or denatured alcohol, whether in the possession of the manufacturer or other person, shall have affixed thereto a label bearing the words "Methyl-Hydrate—Poison" in black letters on white ground not less than one-fourth of an inch in height; if the capacity of the package exceeds one gallon, a label shall be affixed thereto bearing the inscription heretofore defined, in black letters on a white ground not less than one-half of an inch in height. 1934, c. 52, s. 313.

255. No person who has not been licensed as herein provided shall carry on the business of the manufacture of wood alcohol. 1934, c. 52, s. 314.

256. (1) A licence to carry on the business of the manufacture of wood alcohol may be granted to any person who has complied with the provisions of this Act, if the granting of such licence has been approved by the district inspector and authorized by the Minister, and the person has, jointly with a guarantee company, approved by the Minister, entered into a bond to Her Majesty, in the sum of four thousand dollars.

(2) Such bond shall be conditioned for the rendering of all accounts, inventories, statements and returns prescribed by law, and for the payment of all penalties which the person to whom the licence is to be granted becomes liable to render or pay under the provisions of this Act, and that such person will faithfully comply with the requirements thereof according to their true intent and meaning. 1934, c. 52, s. 315; 1948, c. 49, s. 33.

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257. The persons in whose favour a licence is granted for the manufacture of wood alcohol shall, upon receiving such licence, pay to the collector the sum of one dollar. 1934, c. 52, s. 316.

258. All the provisions of this Act respecting bonded manufacturers, licences and the obligations of persons holding them, the keeping of books or accounts, and the making of returns, so far as applied by departmental regulations, and all provisions respecting penalties, so far as applicable, shall have full force and effect with respect to the manufacture of wood alcohol, the manufacture, denaturing, special denaturing and recovery of alcohol, and the persons licensed as herein provided, as if such provisions had been enacted with special reference to the manufacture, denaturing, special denaturing and recovery of alcohol and the issue of licences for such manufacturers. 1934, c. 52, s. 317.

259. Everyone who deodorizes or clarifies, or attempts to deodorize or clarify, any denatured alcohol or specially denatured alcohol as defined in this Act, whether by distillation, filtration or any other process, is guilty of an indictable offence, and is, for the first offence, liable to a penalty of five hundred dollars, and for each subsequent offence to a penalty of one thousand dollars. 1934, c. 52, s. 318.

260. (1) Everyone who uses spirits containing methyl alcohol in any form in any pharmaceutical or medicinal preparation intended for internal use, is liable to a penalty of five hundred dollars.

(2) Everyone who uses methyl alcohol, or spirits containing methyl alcohol in any form, in any pharmaceutical, medicinal or other preparation, intended for external use, shall affix to the vessel containing the said preparation a label bearing the words “Methyl-Hydrate—Poison” in black letters not less than one-fourth of an inch in height, indicating the presence of methyl alcohol therein; and every person violating the provisions of this subsection shall incur a penalty of not less than fifty dollars and not exceeding two hundred dollars. 1934, c. 52, s. 319.

261. Except as herein otherwise provided, any person who holds in possession, sells, exchanges or delivers any alcohol, denatured alcohol, specially denatured alcohol, or wood alcohol contrary to the provisions of this Act, or of any regulations made thereunder, is guilty of an indictable offence and is, for a first offence, liable to a penalty not exceeding two hundred dollars. 1934, c. 52, s. 319.

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not exceeding one thousand dollars and not less than one hundred dollars, or to imprisonment with or without hard labour for a term not exceeding three months and not less than one month, or to both fine and imprisonment, and in default of payment of any pecuniary penalty imposed under this section, to a term of imprisonment not exceeding six months and not less than three months, such term of imprisonment to be in addition to any imprisonment already imposed under this section, and for every subsequent offence to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment, with hard labour, for a term not exceeding twelve months and not less than three months, and, in default of payment of the penalty, to a further term of imprisonment equal to that already imposed by the court for such subsequent offence; and all such alcohol unlawfully held in possession, sold, exchanged or delivered, wheresoever found, and all horses, vehicles, vessels and other appliances which have been or are being used for the purpose of transporting the same, or in or upon which the same are found, shall be seized as forfeited to the Crown, and shall be dealt with accordingly. 1937, c. 29, s. 19.

SCHEDULE.

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

I. SPIRITS.

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

(2) Spirits used in any bonded manufactory in the production of goods manufactured in bond are subject to the following duties of excise and no other, that is to say,

(a) on every gallon of the strength of proof used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

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(b) on every gallon of the strength of proof used in any bonded manufactory in the production of perfume or perfumed spirits, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(c) on every gallon of the strength of proof used in the production of such chemical compositions as are from time to time approved by the Governor in Council, fifteen cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(d) on every gallon of the strength of proof of spirits distilled from wine produced from native fruits and used in any bonded manufactory for the treatment of domestic wine, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

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

(4) Spirits used solely in the manufacture of vinegar by a manufacturer of vinegar licensed under this Act are subject to no duty of excise.

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

II. CANADIAN BRANDY.

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

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2. R.S., 1952.
2. Canadian brandy is hereby defined as a spirit distilled exclusively from the juices of native fruits, without the addition of sugar or other saccharine matter, and containing not less than forty-two and seventy-five hundredths (42.75) per cent of absolute alcohol by volume.

III. Beer.

Upon all beer or malt liquor brewed in whole or in part from any substance other than malt, per gallon forty-five cents.

IV. Malt.

Upon all malt brought into a brewery subject to such allowance or rebate in respect of waste as may be authorized by the Governor in Council, per pound twenty-one cents.

V. Tobacco, Cigars and Cigarettes.

1. Manufactured tobacco of all descriptions except cigarettes, per pound actual weight, thirty-five cents.

2. Cigarettes weighing not more than two and one-half pounds per thousand, six dollars per thousand.

3. Cigarettes weighing more than two and one-half pounds per thousand, eleven dollars per thousand.

4. Cigars, one dollar per thousand.

5. Canadian raw leaf tobacco when sold for consumption per pound actual weight, twenty cents. 1942-43, c. 27, s. 1; 1946, c. 48, ss. 5, 6; 1948, c. 49, s. 31; 1950-51, c. 7, ss. 1, 2, 3.

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

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CHAPTER 100.

An Act to Supplement the Revenue required to meet War Expenditures.

SHORT TITLE.

1. This Act may be cited as the Excise Tax Act. 1947, Short title. c. 60, s. 1.

INTERPRETATION.

2. In this Act,

(a) "manufacturer or producer" includes

(i) the assignee, trustee in bankruptcy, liquidator, executor, or curator of any manufacturer or producer and, generally, any person who continues the business of a manufacturer or producer or disposes of his assets in any fiduciary capacity, including a bank exercising any powers conferred upon it by the Bank Act and a trustee for bondholders,

(ii) any person, firm or corporation that owns, holds, claims, or uses any patent, proprietary, sales or other right to goods being manufactured, whether by them, in their name, or for or on their behalf by others, whether such person, firm or corporation sells, distributes, consigns, or otherwise disposes of the goods or not,

(iii) any department of the Government of Canada or of any province of Canada, any board, commission, railway, public utility, manufactory, company or agency owned, controlled or operated by the Government of Canada, or the government of any province of Canada, or under the authority of the legislature or the Lieutenant-Governor in Council of any province of Canada, that manufactures or produces taxable goods;

(b) "Minister" means

(i) in or in relation to Part I, the Minister of Finance, and

(ii) in or in relation to any other Part, the Minister of National Revenue;

(c) R.S., 1952.
“Person.”  (c) “person” includes any body corporate or association, syndicate, trust or other body and the heirs, executors, and administrators thereof and the curators and assigns or other legal representatives of such person according to the law of that part of Canada to which the context extends;

“Stamp.”  (d) “stamp” or “excise stamp” means a stamp prepared for the purposes of this Act pursuant to a direction of the Minister under section 39. 1943-44, c. 11, s. 1; 1948, c. 50, s. 1.

PART I.

INSURANCE PREMIUMS OTHER THAN MARINE.

1942-43, c. 32, s. 2.

3. In this Part,

(a) “British company” means any corporation incorporated under the laws of the United Kingdom of Great Britain and Northern Ireland or any British Dominion or possession other than Canada, Newfoundland or a province of Canada, for the purpose of carrying on the business of insurance, and includes any association of persons formed in the said Kingdom or in any such Dominion or possession on the plan known as Lloyds whereby each associate underwriter becomes liable for a stated, limited or proportionate part of the whole amount insured by a policy;

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

(c) “company” includes any corporation or any society or association, incorporated or unincorporated, or any partnership, or any exchange, or any underwriter, carrying on the business of insurance, other than a fraternal benefit society, a corporation transacting marine insurance, or a purely mutual corporation in respect of any year in which the net premium income in Canada of such mutual corporation is to the extent of not less than fifty per cent thereof derived from the insurance of farm property or wholly derived from the insurance of churches, schools or other religious, educational or charitable institutions;

(d) “exchange” means a group of persons formed for the purpose of exchanging reciprocal contracts of indemnity or inter-insurance with each other through the same attorney;

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(e) "foreign company" means any corporation incorporated under the laws of any foreign country, for the purpose of carrying on the business of insurance, and includes any association of persons formed in any such country upon the plan known as Lloyds whereby each associate underwriter becomes liable for a stated, limited or proportionate part of the whole amount insured by a policy and any exchange formed in any such country;

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

(g) "Superintendent" means the Superintendent of Insurance. 1932, c. 54, s. 1; 1942-43, c. 32, ss. 2, 3; 1946, c. 65, s. 1; 1949, c. 6, s. 22.

4. (1) Every company authorized under the laws of Canada or of any province thereof to transact the business of insurance, other than an association of persons formed on the plan known as Lloyds and an exchange, shall pay to the Minister a tax of two per cent upon the net premiums received by it in Canada less net premiums paid for reinsurance to companies or associations to which this section applies during the year 1947 and each calendar year thereafter.

(2) Every association of persons formed on the plan known as Lloyds and every exchange authorized under the laws of Canada or of any province of Canada to transact the business of insurance shall pay to the Minister a tax of three per cent on the net premiums received by it in Canada, less net premiums paid for reinsurance to companies or associations to which this section applies, during the year 1947 and each calendar year thereafter.

(3) Premiums received in respect of life insurance policies from policyholders resident in Canada, and premiums received in respect of other policies, insuring persons resident, or property situate, in Canada at the time such insurance was effected or renewed, whether or not payment is made in Canada, shall be deemed to be premiums received in Canada for the purpose of this section.

(4) R.S., 1952.
(4) Where a company that would otherwise be liable to pay the tax in respect of a premium imposed by the preceding provisions of this section, or in the case of reinsurance, the principal company, is subject to tax in respect of the premium under the laws of another country or a province or state of another country, the tax payable in respect of the premium under this section is, unless the premium is of one of the classes described by subsection (3), reduced by the amount of the tax so payable under the foreign law.

(5) Every company required to pay a tax under this section may deduct from the tax so payable in respect of net premiums received after the 31st day of December, 1946, the amount of any tax paid by it or in the case of reinsurance by the principal company to the government of any province of Canada, in respect of such premiums on insurance covering persons resident or property situated in such province, such deduction not to exceed, however, the amount of the tax resulting from the application of the rates hereinbefore specified to the said net premiums. 1942-43, c. 32, s. 5; 1945, c. 30, s. 1; 1946, c. 65, ss. 2, 3.

5. Every company, being a corporation, underwriter or association transacting marine insurance, that transacts in Canada, in addition to its business of marine insurance, a class of insurance other than marine insurance, is subject to the provisions of this Part in respect of such other business as fully as if it were not authorized to transact the business of marine insurance. 1942-43, c. 32, s. 6.

6. (1) Every person resident in Canada who, after the 31st day of December, 1931, insures or has insured his property situate in Canada in which he has an insurable interest, other than that of an insurer of such property, or renews or has renewed any such insurance, against risks other than marine risks,

(a) with any British or foreign company, or

(b) with any exchange, the chief place of business of which exchange or of its principal attorney-in-fact is situate outside of Canada,

that, on or before the 1st day of July, 1932, or at the time such insurance is effected or renewed if after the last mentioned date, is not authorized under the laws of Canada or of any province thereof to transact the business of insurance, shall, on or before the 1st day of March, 1933, and on or before the 1st day of March in each year thereafter, pay to the Minister, in addition to any other tax payable under any other existing law or statute, a tax of ten per cent of the net

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net premiums paid or payable by such person in respect of such insurance for the next preceding calendar year.

(2) For the purpose of this section, every corporation carrying on business in Canada shall be deemed to be a person resident in Canada. 1932, c. 54, s. 1.

7. (1) Every life insurance company to which subsection (1) of section 4 applies shall, on or before the 1st day of September, 1942, and on or before the 1st day of March in each year thereafter, make a return to the Superintendent on a form to be furnished by him showing the gross premiums, other than the consideration received for annuities, received by it, the premiums returned, the dividends paid or credited to policyholders, and reinsurance premiums paid by it to companies to which the said section 4 applies, during the twelve months ending on the last day of December preceding the date on which such return is filed.

(2) Every company or association to which subsection (1) or subsection (2) of section 4 applies, other than a life insurance company, shall, on or before the 1st day of September, 1942, and on or before the 1st day of March in each year thereafter, make a return to the Superintendent on a form to be furnished by him showing the gross premiums received by it, the rebates, return premiums on cancellation of policies and reinsurance premiums paid by it to companies or associations to which the said subsections apply, during the twelve months ending on the last day of December preceding the date on which such return is filed.

(3) Such return shall, in the case of a Canadian company, be signed by the president, vice-president, managing director or secretary; in the case of a company other than a Canadian company, by the chief agent of the company in Canada, or in the case of a company not having a chief agent in Canada, in such manner as the Minister may prescribe.

(4) Every such company shall at the time of making such return remit to the Superintendent the amount of the tax payable under the provisions of this Part in respect of the net premiums received by it during the period covered by the return. 1942-43, c. 32, s. 7.

8. (1) Every person to whom section 6 applies shall, on or before the 1st day of March in each year, make a return in writing to the Minister stating the names of the companies.
Return by broker or agent.

(2) Any person who, on or after the 1st day of January, 1931, acting as a broker or agent, obtained, effected, placed or assisted, or obtains, effects, places or assists in obtaining, effecting or placing insurance with companies or exchanges, the net premiums on which are taxable under the provisions of section 6, shall, on or before the 10th day of January in each year, make a return to the Minister showing the name and address of each person on whose behalf such insurance was, or has been, so effected during the preceding calendar year. 1932, c. 54, s. 1.

Examination of books and records.

9. The Superintendent or any officer of his Department appointed by him may visit the head office of the company in the case of a Canadian company, or the chief agency or principal place of business in Canada, or other place in Canada where the records respecting the Canadian business are maintained, in the case of a company other than a Canadian company, and examine the books and records of the company for the purpose of verifying any return required by this Part, and the Superintendent and such officer shall have the right of access to such books and records at all reasonable hours. 1932, c. 54, s. 1.

Penalty for refusal or neglect to make returns.

10. (1) Every company to which section 4 or section 5 applies that refuses or neglects or whose chief agent or attorney, as the case may be, refuses or neglects to make any return as required by this Part is liable to a penalty not exceeding fifty dollars for each and every day during which such refusal or neglect continues.

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

(3) Every president, vice-president, managing director, secretary, officer, clerk or servant, agent or attorney of such company, who negligently prepares or signs a return or record of the company containing a false or deceptive statement or who negligently makes an untrue entry in the books of the company affecting the correctness of the return

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return is guilty of an indictable offence punishable, unless a greater punishment is in any case by law prescribed therefor, by imprisonment for a term not exceeding three years. 1932, c. 54, s. 1.

11. Every person who fails or neglects to make the return required by section 8, or to pay to the Minister within the time limited by section 6, the tax thereby imposed, shall incur a penalty of fifty dollars for each and every day during which such default continues. 1932, c. 54, s. 1.

PART II.

STAMP TAX ON CHEQUES AND CERTAIN OTHER INSTRUMENTS.

12. In this Part,

(a) "bank" means

(i) a bank to which the provisions of the Bank Act apply;
(ii) a bank subject to the provisions of the Quebec Savings Banks Act;
(iii) any person receiving money that is repaid by honouring the cheque, order or other written instructions of the person from or on whose account the money was received, including Her Majesty in right of Canada or any province of Canada and any person acting for or on behalf of Her Majesty in right of Canada or any province of Canada;

(b) "bill of exchange" includes an instrument in the form of a bill in which the drawer and drawee are the same person;

(c) "cheque" includes

(i) an order, document or writing (except a bank note) drawn upon or addressed to a bank, entitling or purporting to entitle a person, whether named therein or not, to payment of a sum of money, and
(ii) a document or writing not drawn upon or addressed to a bank in exchange for which a bank makes payment of a sum of money;

(d) "die" means a mechanical device approved by the Minister for impressing excise or postage stamps upon cheques, bills of exchange and promissory notes for the purpose of discharging an obligation imposed by this Part; and

(e) "promissory note" includes a document or writing (except a bank note) containing a promise to pay a sum
sum of money whether or not it is payable out of a particular fund that may or may not be available or is payable upon any condition or contingency that may or may not be performed or happen. 1947, c. 60, s. 5; 1950, c. 15, s. 2.

AFFIXING AND CANCELLING STAMPS.

13. (1) No person shall
(a) issue a cheque payable at or by a bank or drawn upon or addressed to a bank;
(b) present to a bank for payment a cheque described by subparagraph (ii) of paragraph (c) of section 12;
(c) transfer a bill of exchange or promissory note to a bank in such manner as to constitute the bank the holder thereof;
(d) deliver a bill of exchange or promissory note to a bank for collection;
(e) draw or make in Canada a bill of exchange or promissory note payable in foreign currency outside Canada;
(f) deliver to a bank a receipt for money paid or to be paid to him by the bank and chargeable against a deposit of money to his credit; or
(g) issue a money order or a traveller’s cheque;

unless there is affixed thereto an adhesive excise or postage stamp of the value hereinafter specified, or there is impressed thereon by means of a die an excise or postage stamp of the value of

(i) three cents, if the amount thereof does not exceed one hundred dollars; and
(ii) six cents, if the amount thereof exceeds one hundred dollars.

Cancellation. (2) Every adhesive stamp affixed as required by this section shall be cancelled as follows:
(a) in the case of a cheque, by the bank that pays the cheque, at or before the time of payment;
(b) in the case of a bill of exchange or promissory note, by the bank at the time of transfer or delivery, as the case may be;
(c) in the case of a promissory note, cheque or other bill of exchange made or drawn out of Canada, by the bank before payment or presentation for payment;
(d) in the case of a bill of exchange or promissory note, payable outside Canada, by the maker or drawer at or before the time of delivery;

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(e) in the case of a receipt, by the bank, at or before the time the money is paid; and

(f) in the case of a money order or a traveller's cheque, by the bank, express company, or other issuer, at the time of issue. 1947, c. 60, s. 5; 1949 (2nd Sess.), c. 21, s. 2.

14. (1) Every bank having in its possession in Canada any cheque, bill of exchange or promissory note made or drawn out of Canada shall, before payment or presentation for payment, if the same is payable in Canada, impress thereon an excise stamp or affix thereto and cancel an adhesive excise stamp of the value of

(a) three cents, if the amount of money for which the cheque is drawn does not exceed one hundred dollars; and

(b) six cents, if the amount of money for which the cheque is drawn exceeds one hundred dollars.

(2) The value of a stamp affixed or impressed under subsection (1) shall be paid to the bank by the person entitled to the proceeds of the note, cheque or bill. 1947, c. 60, s. 5.

15. No bank shall issue, pay, present for acceptance or payment or accept payment of a cheque or other bill of exchange or a promissory note upon which a stamp of the requisite value has not been affixed or impressed as required by this Part; but a bank may present a bill of exchange drawn outside Canada for acceptance notwithstanding that a stamp has not been so affixed thereto or impressed thereon. 1947, c. 60, s. 5.

**EXCEPTIONS.**

16. (1) Stamps are not required under this Part to be affixed to or impressed on a cheque or money order for an amount not exceeding five dollars if issued

(a) in payment for milk or cream to a producer thereof;

(b) in payment for eggs or poultry by an egg or poultry exchange to a producer thereof;

(c) by a co-operative association of wool growers in payment for wool to a producer thereof; or

(d) by a municipal corporation to a person in payment of unemployment relief.

(2) Stamps are not required under this Part to be affixed to or impressed on a promissory note held by a bank as collateral security for an advance or other indebtedness if stamps not required.

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stamps of the requisite value have been under this Part affixed to or impressed on the bill, note or other proper document held by the bank in respect of the advance or other indebtedness; but if any amount is paid on the obligation represented by the collateral note by the person liable thereon the bank shall impress or affix and cancel stamps of the requisite value under section 13 before it surrenders the note.

(3) Stamps are not required under this Part to be affixed to or impressed on
(a) an interest coupon;
(b) a document, not payable to bearer or order, used solely to settle or clear an account between banks;
(c) a request in writing by a customer of a bank to transfer from his account to another bank a sum certain for deposit only to the credit of the customer in the other bank; or
(d) an advice in writing by a bank to a customer that a sum certain has been placed to the credit of the customer for transfer and deposit only to the customer's credit in another bank. 1947, c. 60, s. 5.

**PART III.**

**SECURITIES TRANSFER TAX.**

18. In this Part,

(a) “amount involved” means, in the case of a sale, the sale price and, where there is no sale, the current market price;
(b) “bond” includes a debenture or a share of debenture stock;
(c) “change of ownership” includes a sale, agreement for sale, transfer or assignment; and

(d) R.S., 1952.

(d) "share" means a share of the capital stock of an "Share." association, company or corporation or a participating interest in the property, operations or profits of an association, company, corporation, fund or trust, whether expressed in shares or not; and includes

(i) mineral trust deeds,
(ii) oil royalties,
(iii) syndicate units, and
(iv) fixed investment trust shares issued by a trustee and representing equitable ownership in deposited securities. 1946, c. 65, s. 5.

19. (1) There shall be imposed, levied and collected an Excise tax upon every change of ownership before or after issue, of any bond or share or of the right to receive any bond or share as follows:

(a) three cents for every hundred dollars or fraction thereof of the par value of a bond; and

(b) in the case of shares

(i) where the amount involved per share is less than one dollar, one-tenth of one per cent of the amount involved,
(ii) where the amount involved per share is not less than one dollar and not more than five dollars, one-quarter of one cent per share,
(iii) where the amount involved per share is more than five dollars and not more than twenty-five dollars, one cent per share,
(iv) where the amount involved per share is more than twenty-five dollars but not more than fifty dollars, two cents per share,
(v) where the amount involved per share is more than fifty dollars and not more than seventy-five dollars, three cents per share,
(vi) where the amount involved per share is more than seventy-five dollars and not more than one hundred and fifty dollars, four cents per share, and
(vii) where the amount involved per share is more than one hundred and fifty dollars, four cents per share plus one-tenth of one per cent of the amount by which the amount involved is in excess of one hundred and fifty dollars per share.

(2) The tax imposed by this section shall be paid by the Tax payable vendor, transferor, assignor or other person by whom the change of ownership is effected.

171\frac{1}{2} 2711    (3) R.S., 1952.
(3) Where the excise tax imposed by subsection (1) upon an agreement for sale of a bond or share or of the right to receive a bond or share has been paid, no tax is payable thereunder upon a transfer or assignment made pursuant to the agreement for sale. 1946, c. 65, s. 5.

20. The tax imposed by this Part is not applicable to
(a) a change of ownership of a bond of the Dominion of Canada or of a province of Canada,
(b) the first transaction whereby ownership of a bond or share or ownership of the right to receive a bond or share is established,
(c) such changes in ownership of bonds as are exempted by regulation,
(d) a sale of a bond to a person resident outside of Canada, if the sale is duly completed by a delivery of the certificate or other instrument of title to a point outside Canada,
(e) a transmission on account of death, or
(f) a gift made inter vivos in consideration of natural love and affection or to a religious, charitable or educational institution. 1946, c. 65, s. 5.

21. (1) The Minister may make regulations with reference to any case or class of cases
(a) prescribing the time or manner of payment of the tax imposed by this Part;
(b) prescribing the making of a monthly return, the form thereof and the information to be contained therein;
(c) prescribing the persons who shall collect the tax imposed by this Part and account therefor to Her Majesty, or in any case where it is prescribed that the tax shall be paid by affixing and cancelling stamps in a prescribed manner, the persons who shall affix and cancel the stamps;
(d) defining a change of ownership;
(e) exempting such changes of ownership occurring between bond dealers in the course of marketing a new issue of bonds as are defined by the regulations; or
(f) prescribing rules to determine, notwithstanding section 19, the basis on which the tax imposed by this Part shall be paid upon a change of ownership of participating interests, mineral deeds, oil royalties, syndicate units and fixed investment trust shares.

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(2) Where, in the opinion of the Minister, it is difficult to establish the selling price of a bond or share or the current market price of a bond or share has not been established by recent sales, the Minister may fix the selling price or the current market price, as the case may be, and the tax imposed by this Part shall be paid on the amount so fixed. 1946, c. 65, s. 5.

PART IV.

EXCISE TAXES ON AUTOMOBILES, BEVERAGES, CIGARS, ETC.

22. In this Part,
(a) “duty paid value” means the value of the article as it would be determined for the purpose of calculating an ad valorem duty upon the importation of such article into Canada under the laws relating to the Customs and the Customs Tariff whether such article is in fact subject to ad valorem or other duty or not, plus the amount of the Customs duties, if any, payable thereon; and
(b) “sale price”, for the purpose of determining the excise tax payable under this Part, means the aggregate of
(i) the amount charged as price before any amount payable in respect of any other tax under this Act is added thereto,
(ii) any amount that the purchaser is liable to pay to the vendor by reason of or in respect of the sale in addition to the amount charged as price (whether payable at the same or some other time) including, without limiting the generality of the foregoing, any amount charged for, or to make provision for, advertising, financing, servicing, warranty, commission or any other matter, and
(iii) the amount of excise duties payable under the Excise Act whether the goods are sold in bond or not. 1951, c. 28, s. 2.

23. (1) Whenever goods mentioned in Schedules I and II are imported into Canada or taken out of warehouse, or manufactured or produced in Canada and delivered to a purchaser thereof, there shall be imposed, levied and collected, in addition to any other duty or tax that may be payable under this Act or any other statute or law, an excise tax in respect of goods mentioned
(a) in Schedule I, at the rate set opposite to each item in the said Schedule computed on the duty paid value or the sale price, as the case may be;
(b) R.S., 1952.
(b) in Schedule II, at the rate set opposite to each item in the said Schedule.

(2) Where the goods are imported, such excise tax shall be paid by the importer or transferee who takes the goods out of bond for consumption at the time when the goods are imported or taken out of warehouse for consumption, and where the goods are manufactured or produced and sold in Canada, such excise tax shall be paid by the manufacturer or producer at the time of delivery of such goods to the purchaser thereof.

(3) The tax imposed by this section or by section 28 is not payable in the case of goods that are purchased or imported by a manufacturer licensed under this Part or under section 129 of the Excise Act, and that are to be incorporated into and form a constituent or component part of an article or product that is subject to an excise tax under this Part or to an excise duty under the Excise Act.

(4) When goods of any class mentioned in Schedules I and II are manufactured or produced in Canada and are for use by the manufacturer or producer thereof and not for sale, such goods shall, for the purposes of this Part, be deemed to have been delivered to a purchaser thereof, and the delivery shall be deemed to have taken place when the goods are used or appropriated for use; the Minister may determine the value of the said goods for the tax.

(5) In this section the words "manufactured or produced in Canada" shall,

(a) in the case of all articles enumerated in section 2 of Schedule I, be deemed to apply to any such articles, that are, in Canada, wrapped, packaged, put up in boxes, bottles or jars, or otherwise prepared for sale; and

(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.

(6) Where a person has, in Canada,

(a) put a clock or watch movement into a clock or watch case,

(b) put a clock or watch movement into a clock or watch case and added a strap, bracelet, brooch, or other accessory thereto, or

(c) set or mounted one or more diamonds or other precious or semi-precious stones, real or imitation, in a ring, brooch or other article of jewellery,
he shall, for the purposes of this Part, be deemed to have manufactured or produced the watch, clock, ring, brooch or other article of jewellery in Canada. 1940, c. 41, ss. 5, 6, 7; 1942-43, c. 32, s. 19; 1943-44, c. 11, s. 9; 1948, c. 50, s. 4; 1949 (2nd Sess.), c. 21, s. 5; 1950-51, c. 8, s. 1.

24. (1) There shall be imposed, levied and collected, an excise tax equal to twenty-five per cent of the current market value of all dressed furs, dyed furs and dressed and dyed furs,

(a) imported into Canada, payable by the importer or transferee of such goods before they are removed from the custody of the proper Customs officer; or

(b) dressed, dyed, or dressed and dyed in Canada, payable by the dresser or dyer at the time of delivery by him.

(2) Every person liable for taxes under this section shall, in addition to the returns required by subsection (1) of section 48, file each day a true return of the total taxable value and the amount of tax due by him on his deliveries of dressed furs, dyed furs, and dressed and dyed furs for the last preceding business day, under such regulations as may be prescribed by the Minister.

(3) The said return shall be filed and the tax paid not later than the first business day following that on which the deliveries were made.

(4) The Minister may make regulations for the purpose of determining what constitutes the current market value of furs, and the tax shall be computed upon the value so determined; such regulations are binding upon the owner of the furs as well as upon the dresser or dyer. 1942-43, c. 32, s. 22; 1951, c. 28, s. 3.

25. There shall be imposed, levied and collected an excise tax equal to twenty-five per cent of the current market value of the fur contained in any garment, robe, or other article imported into Canada, payable by the importer or transferee of such goods before they are removed from the custody of the proper Customs officer. 1951, c. 28, s. 4.

26. For the purposes of this Part, the Minister may require every manufacturer or producer and every packer of tobacco licensed under the provisions of the Excise Act to give security that he will render true returns of his sales as required by section 48 or by any regulations made thereunder and pay any tax imposed by this Act upon such sales; such security shall be in an amount of not more than R.S., 1952.
than two hundred and fifty thousand dollars and not less than one thousand dollars and shall be by bond of a guarantee company authorized to do business in Canada, acceptable to the Government of Canada, or by deposit of Dominion of Canada bonds. 1943-44, c. 11, s. 10.

PART V.

EXCISE TAXES ON PLAYING CARDS AND WINES.

27. (1) There shall be imposed, levied and collected, an excise tax on playing cards for every fifty-four cards or fraction of fifty-four in each package, of twenty cents per pack.

(2) The excise taxes imposed by subsection (1) are payable at the time
   (a) of importation or removal from warehouse for consumption in addition to the duties of Customs, or
   (b) of sale by the Canadian manufacturer. R.S., c. 179, s. 82; 1942-43, c. 32, s. 23.

28. (1) There shall be imposed, levied and collected the following excise taxes:
   (a) a tax of twenty-five cents per gallon on wines of all kinds containing not more than seven per cent of absolute alcohol by volume;
   (b) a tax of fifty cents per gallon on wines of all kinds, except sparkling wines, containing more than seven per cent of absolute alcohol by volume but not more than forty per cent of proof spirit; and
   (c) a tax of two dollars and fifty cents per gallon on champagne and all other sparkling wines.

(2) The excise taxes imposed by subsection (1) shall be paid at the time of sale by the Canadian manufacturer.

(3) In this section “wine” includes spirituous liquors the products of fruits, vegetables, roots, herbs, grain, molasses, sugar or other fermentable substances and obtained by the normal alcoholic fermentation of the juices or extracts therefrom and not by distillation. 1942-43, c. 32, s. 25; 1947, c. 60, s. 12; 1949 (2nd Sess.), c. 21, s. 6.
PART VI.

CONSUMPTION OR SALES TAX.

29. (1) In this Part, Definitions.
(a) “duty paid value” means the value of the article as it would be determined for the purpose of calculating an ad valorem duty upon the importation of such article into Canada under the laws relating to the Customs and the Customs Tariff whether such article is in fact subject to ad valorem or other duty or not, plus the amount of the Customs duties, if any, payable thereon;

(b) “licensed manufacturer” means any manufacturer or producer licensed under this Part;

(c) “licensed wholesaler” means any wholesaler, jobber or other dealer licensed under this Part;

(d) “partly manufactured goods” means only goods that are to be incorporated into and form a constituent or component part of an article that is subject to the consumption or sales tax; the Minister is the sole judge as to whether or not goods are “partly manufactured goods” within the meaning of this section;

(e) “producer or manufacturer” includes any printer, publisher, lithographer or engraver, any dresser or dyer of furs, any person who makes, repairs or remodels fur garments, any packer of olives, and any commercial artist, and

(f) “sale price” for the purpose of determining the consumption or sales tax, means the aggregate of

(i) the amount charged as price before any amount payable in respect of any other tax under this Act is added thereto,

(ii) any amount that the purchaser is liable to pay to the vendor by reason of or in respect of the sale in addition to the amount charged as price (whether payable at the same or some other time) including, without limiting the generality of the foregoing, any amount charged for, or to make provision for, advertising, financing, servicing, warranty, commission or any other matter, and

(iii) the amount of excise duties payable under the Excise Act whether the goods are sold in bond or not,

and, in the case of imported goods, the sale price shall be deemed to be the duty paid value thereof.

(2) Where a person has, in Canada,

(a) put a clock or watch movement into a clock or watch case,

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(b) Person deemed manufacturer or producer.

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(b) put a clock or watch movement into a clock or watch case and added a strap, bracelet, brooch, or other accessory thereto, or

(c) set or mounted one or more diamonds or other precious or semi-precious stones, real or imitation, in a ring, brooch or other article of jewellery, he shall, for the purposes of this Part, be deemed to have manufactured or produced the watch, clock, ring, brooch or other article of jewellery in Canada. R.S., c. 179, s. 85; 1937, c. 41, s. 1; 1945, c. 30, s. 4; 1949 (2nd Sess.), c. 21, s. 7; 1951, c. 28, s. 5.

30. (1) There shall be imposed, levied and collected a consumption or sales tax of eight per cent on the sale price of all goods

(a) produced or manufactured in Canada

(i) payable, in any case other than a case mentioned in subparagraph (ii), by the producer or manufacturer at the time when the goods are delivered to the purchaser or at the time when the property in the goods passes, whichever is the earlier, and

(ii) payable, in a case where the contract for the sale of the goods (including a hire-purchase contract and any other contract under which property in the goods passes upon satisfaction of a condition) provides that the sale price or other consideration shall be paid to the manufacturer or producer by instalments (whether the contract provides that the goods are to be delivered or property in the goods is to pass before or after payment of any or all instalments), by the producer or manufacturer pro tanto at the time each of the instalments becomes payable in accordance with the terms of the contract;

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

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

(2) Notwithstanding anything in subsection (1), the consumption or sales tax shall not be payable on goods

Sales tax not payable on certain goods.

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(a) sold by a licensed manufacturer to another licensed manufacturer if the goods are partly manufactured goods;
(b) imported by a licensed manufacturer if the goods are partly manufactured goods;
(c) imported by a licensed wholesaler, on importation;
(d) sold by a licensed manufacturer to a licensed wholesaler;
(e) sold by a licensed wholesaler to a licensed manufacturer if the goods are partly manufactured goods; or
(f) sold by a licensed wholesaler to another licensed wholesaler, but if a licensed wholesaler sells goods to another licensed wholesaler at a price less than the value upon which the tax would be computed under paragraph (c) of subsection (1), the vendor forthwith becomes liable to pay the tax upon the difference between such value and his sale price.

(3) In case any person other than the manufacturer or producer or importer or transferee or licensed wholesaler or jobber hereinbefore mentioned acquires from or against any one of these persons the right to sell any goods, whether as a result of the operation of law or of any transaction not taxable under this section, the sale of such goods by him shall be taxable as if made by the manufacturer or producer or importer or transferee or licensed wholesaler or jobber as the case may be and the person so selling is liable to pay the tax. R.S., c. 179, s. 86; 1928, c. 50, s. 6; 1931, c. 54, s. 11; 1932-33, c. 50, s. 16; 1936, c. 45, s. 5; 1947, c. 60, s. 14; 1951 (2nd Sess.), c. 18, s. 13.

31. (1) Whenever goods are manufactured or produced in Canada under such circumstances or conditions as render it difficult to determine the value thereof for the consumption or sales tax because
(a) a lease of such goods or the right of using the same but not the right of property therein is sold or given;
(b) such goods having a royalty imposed thereon, the royalty is uncertain, or is not from other causes a reliable means of estimating the value of the goods;
(c) such goods are manufactured by contract for labour only and not including the value of the goods that enter into the same, or under any other unusual or peculiar manner or conditions; or
(d) such goods are for use by the manufacturer or producer and not for sale;
the Minister may determine the value for the tax under this Act and all such transactions shall for the purposes of this Act be regarded as sales.

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Exception. (2) Paragraph (d) of subsection (1) is not applicable where goods are manufactured by Her Majesty (except goods manufactured by a Company to which the Government Companies Operation Act applies) for any purpose other than

(a) sale;
(b) to be used by any board, commission, railway, public utility, university, manufactory, company or agency that is owned, controlled or operated by the Government of Canada or of a province of Canada or under the authority of Parliament or of the legislature of a province; or
(c) to be used by Her Majesty or Her agents or servants for commercial or mercantile purposes. R.S., c. 179, s. 87; 1950, c. 15, s. 4.

Articles exempted.

32. (1) The tax imposed by section 30 does not apply to the sale or importation of the articles mentioned in Schedule III.

(2) There shall be imposed, levied and collected only fifty per cent of the tax imposed by section 30 on the sale and delivery or importation of the articles enumerated in Schedule IV.

(3) The taxes imposed by Parts IV to VI inclusive do not apply to goods imported under Customs Tariff item 703. 1931, c. 54, s. 15; 1945, c. 30, s. 6.

INVOICES.

33. (1) When goods are sold by a licensed manufacturer or by a licensed wholesaler to a wholesaler or jobber not licensed under this Part, the purchaser shall be furnished with a written invoice of the goods sold, which invoice shall state separately the amount of the consumption or sales tax.

(2) When goods are sold by a wholesaler or jobber not licensed under this Part to a licensed manufacturer the purchaser shall be furnished with a written invoice of the goods sold, which invoice shall state separately the amount of the consumption or sales tax. R.S., c. 179, s. 90.

LICENCES.

34. (1) Every manufacturer or producer shall take out an annual licence, for the purpose of this Part, and the Minister may prescribe a fee therefor, not exceeding two dollars.

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(2) The Minister may nevertheless direct that any class of small manufacturer or producer selling his product exclusively by retail shall be exempt from payment of consumption or sales tax on goods manufactured or produced by him and persons so exempted shall not be given a licence.

(3) Such exemption may be withdrawn by the Minister. R.S., c. 179, s. 95; 1932-33, c. 50, s. 19.

35. (1) A bona fide wholesaler or jobber may be granted an annual licence and the Minister may prescribe a fee therefor not exceeding two dollars, but if a wholesaler was not in possession of a licence on September 1st, 1938, no such licence shall be issued to him unless fifty percent of his sales for the three months immediately preceding his application were exempt from the sales tax under the provisions of this Act.

(2) The wholesaler or jobber applying for such licence shall give security that the said wholesaler or jobber and any person other than the said wholesaler or jobber who acquires from or against him the right to sell any goods whether as a result of the operation of law or of any transaction not taxable under this Act, shall keep adequate books or accounts for the purposes of this Act, and shall render true returns of sales as required by this Act, or any regulations made thereunder and pay any tax imposed by this Act upon such sales.

(3) Such security shall be for an amount of not more than twenty-five thousand dollars and not less than two thousand dollars.

(4) The security shall be by a chartered bank or by bond of an incorporated guarantee company authorized to do business in Canada, acceptable to the Government of Canada, or by deposit of Dominion of Canada bonds.

(5) In case the security is by bond of a guarantee company, such bond shall be in form approved by the Minister.

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

(7) Upon the cancellation under subsection (6) of the licence granted to any licensed wholesaler, or if the said licence is cancelled at the request of the licensee, or if any such licence expires and is not renewed by the licensee, the tax imposed by section 30 is forthwith payable upon all goods then in the possession of the said licensee that have been purchased free of tax by virtue of the said licence;
the tax shall be paid at the rate in force when the said licence is cancelled or expires and is not renewed and shall be computed in accordance with the provisions of paragraph (c) of subsection (1) of section 30. R.S., c. 179, s. 96; 1931, c. 54, s. 19; 1936, c. 45, s. 7; 1938, c. 52, s. 3.

**Evasion.**

36. (1) Notwithstanding anything in this Part, if it appears to the Minister that payment of the consumption or sales tax is being evaded by a licensed manufacturer or licensed wholesaler the Minister may require that the consumption or sales tax shall be imposed, levied and collected on any material specified by the Minister sold to any licensed manufacturer or licensed wholesaler or to any class of licensed manufacturers or licensed wholesalers specified by the Minister, at the time of sale of such material when produced or manufactured in Canada, or at the time of entry for consumption by such licensed manufacturer or licensed wholesaler when such material is imported.

(2) A deduction may be made thereafter on submission by the licensed manufacturer or licensed wholesaler of proof that such material has been used in the manufacture of an article that is subject to the consumption or sales tax and on which the said tax has been paid. R.S., c. 179, s. 97.

37. Where goods subject to tax under this Part or under Part IV are sold at a price that in the judgment of the Minister is less than the fair price on which the tax should be imposed, the Minister has the power to determine the fair price and the taxpayer shall pay the tax on the price so determined. 1932-33, c. 50, s. 20.

**PART VII.**

**GENERAL.**

**Regulations.**

38. (1) The Minister of Finance or the Minister of National Revenue, as the case may be, may make such regulations as he deems necessary or advisable for carrying out the provisions of this Act.

(2) The Minister of National Revenue may thereby authorize the Deputy Minister of National Revenue for Customs and Excise or such other officer as he may deem expedient to exercise such of the powers conferred by this Act upon the Minister as may in the opinion of the Minister be conveniently exercised by the Deputy Minister or such officer.

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(3) Such regulations shall be enforced in the same manner as all other provisions of this Act.

(4) Any person designated by the Minister may receive or administer any oath or declaration required by this Act, or by any regulation made thereunder, and every such person, with respect to any such oath or declaration, has all the powers of a commissioner for taking affidavits. R.S., c. 179, s. 99; 1936, c. 45, s. 8; 1943-44, c. 24, s. 1.

Stamp Duties.

39. (1) The Minister, except as herein otherwise provided, may direct stamps to be prepared for the purposes of this Act of such kinds and bearing respectively for such devices as he thinks proper, and all sums received for proceeds of stamps and paper stamped by means of a die under this Act shall form part of the Consolidated Revenue Fund.

(2) The device on each stamp shall express the sum at which it shall be reckoned in discharge of the obligation to affix or impress stamps under this Act. R.S., c. 179, s. 100.

40. In any case in which an adhesive stamp is required to be cancelled, and no other method of cancellation is prescribed, such stamp shall be deemed to be cancelled if lines or marks are drawn across or impressed thereon so as effectually to render the stamp incapable of being used for any other instrument. R.S., c. 179, s. 101.

41. Every person who, being required by or pursuant to this Act to affix or cancel stamps, fails to do so as required is liable to Her Majesty for the amount of stamps he should have affixed or cancelled and that amount is recoverable in the Exchequer Court of Canada, or in any other court of competent jurisdiction as a debt due to Her Majesty. 1944-45, c. 48, s. 3.

42. (1) The Minister may appoint postmasters or other officers of the Crown to sell stamps prepared for the purposes of this Act and he may authorize other persons to be vendors who may purchase stamps so prepared for resale.

(2) The Governor in Council may by regulation fix a reduced price at which stamps prepared for the purposes of this Act may be sold to persons authorized by the Minister to be vendors under subsection (1). 1947, c. 60, s. 15.

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Part VII.

Licences.

43. (1) Every person who is required, by or pursuant to any Part except Parts I and VI, to pay taxes, to collect taxes or to affix or cancel stamps shall, from time to time as required by regulations, apply for a licence in respect of each Part by or pursuant to which he is required to pay taxes, to collect taxes or to affix or cancel stamps and shall pay a fee prescribed by the Minister not exceeding two dollars in respect of each such application.

(2) Every person who fails to apply for a licence or to pay the prescribed fee within the time he is, pursuant to this section, required to do so is guilty of an offence and liable to a penalty not exceeding one thousand dollars.

(3) The Minister may grant a licence to any person applying therefor under subsection (1) and may, by regulation, exempt any person or class of persons from obtaining a licence under this section in respect of a specified Part. 1947, c. 60, s. 15.

Exported Goods.

44. No tax imposed by this Act shall be levied or collected if evidence satisfactory to the Minister is produced to establish

(a) that the goods in respect of which it is imposed have been exported from Canada by the manufacturer, producer or licensed wholesaler by whom the tax would otherwise be payable in accordance with such regulations made under this Act as are applicable thereto, if any, and

(b) in the case of spirits and fermented liquors (except wine), cigars, cigarettes and manufactured tobacco, that the goods have been exported from Canada in bond. 1947, c. 60, s. 15; 1950, c. 15, s. 5.

45. The taxes imposed by Parts IV, V and VI are applicable

(a) to goods imported by Her Majesty in right of Canada, and

(b) to goods imported by Her Majesty in right of any province of Canada for any of the following purposes:

(i) re-sale,

(ii) to be used by any board, commission, railway, public utility, university, manufactory, company or agency owned, controlled or operated by the government of the province or under the authority of the legislature or the Lieutenant-Governor in Council, or

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(iii) to be used by Her Majesty or by Her agents or servants in connection with the manufacture or production of goods or to be used for other commercial or mercantile purposes. 1947, c. 60, s. 16.

Deductions, Refunds and Drawbacks.

46. (1) A deduction from, or refund of, any of the taxes imposed by this Act may be granted

(a) where an overpayment has been made by the taxpayer;

(b) where the tax was paid in error;

(c) where the original sale or importation was subject to tax, but exemption is provided on subsequent sale by this Act;

(d) where goods are exported, under regulations prescribed by the Minister; or

(e) where, due to changes in statutory rates of tax or for other reasons, stamps are returned for exchange.

(2) A refund of taxes paid under Part IV, V or VI may be granted to a manufacturer, producer, wholesaler, jobber, or other dealer on goods sold to Her Majesty in right of any province of Canada if the said goods are purchased by Her Majesty for any purpose other than

(a) re-sale;

(b) to be used by any board, commission, railway, public utility, university, manufactory, company or agency owned, controlled or operated by the government of the province or under the authority of the legislature or the Lieutenant-Governor in Council; or

(c) to be used by Her Majesty or by Her agents or servants in connection with the manufacture or production of goods or to be used for other commercial or mercantile purposes.

(3) A refund of the amount of taxes paid under Parts IV, V and VI may be granted to a manufacturer, producer, wholesaler, jobber, or other dealer on goods hereafter sold as ships' stores.

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

(5) No refund or deduction from any of the taxes imposed by this Act shall be paid unless application in writing for the same is made by the person entitled thereto within two years.

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two years of the time when any such refund or deduction first became payable under this Act or under any regulation made thereunder.

(6) If any person, whether by mistake of law or fact, has paid or overpaid to Her Majesty, any moneys that have been taken to account, as taxes imposed by this Act, such moneys shall not be refunded unless application has been made in writing within two years after such moneys were paid or overpaid.

(7) A drawback of ninety-nine per cent of the taxes imposed by Parts IV, V and VI paid in respect of materials used in, wrought into or attached to goods exported, or in respect of materials (not to include fuel or plant equipment) consumed in the manufacture or production of any such goods, may be granted; but payment of a specific sum in lieu of such drawback may be authorized by the Governor in Council in cases where specific rates of drawback of Customs duties are granted under the provisions of section 275 of the Customs Act. 1943-44, c. 11, s. 16; 1947, c. 60, s. 17.

47. (1) Where goods have been purchased by an institution to which this section applies, for its own sole use and not for re-sale, and the tax imposed by section 30 has been paid in respect of those goods, the Minister may, upon application by that institution in such form as the Minister prescribes, pay to the institution an amount equal to that tax.

(2) This section applies in respect of an institution that is certified by the Minister of National Health and Welfare in accordance with regulations of the Governor in Council to be

(a) a bona fide public institution whose principal purpose is to provide permanent or semi-permanent shelter and care for children or aged, infirm or incapacitated persons who reside in the institution; and

(b) in receipt annually of aid from the Government of Canada or a province for the maintenance of persons specified in paragraph (a). 1950, c. 15, s. 6.

Penalty on failure to file return.

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.

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(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. 1947, c. 60, s. 18.

Obligation of Trustees.

49. (1) Trustees in bankruptcy, assignees, administrators, executors and other like persons, before distributing any assets under their control, shall obtain a certificate from the Minister certifying that no taxes or penalties, for which provision is made by any Part, other than Part I, chargeable against or payable by any such person or chargeable against or payable in respect of any such assets, remain unpaid.

(2) Distribution without such certificate renders the trustees in bankruptcy, assignees, administrators, executors and other like persons personally liable for the taxes and penalties. R.S., c. 179, s. 107; 1948, c. 50, s. 6.

Procedure.

50. (1) All taxes or sums payable under this Act shall be recoverable at any time after the same ought to have been accounted for and paid, and all such taxes and sums shall be recoverable, and all rights of Her Majesty hereunder enforced, with full costs of suit, as a debt due to or as a right enforceable by Her Majesty, in the Exchequer Court or in any other court of competent jurisdiction.

(2) Every penalty incurred for any violation of the provisions of this Act may be sued for and recovered (a) in the Exchequer Court of Canada or any court of competent jurisdiction; or 
(b) by summary conviction under the provisions of the Criminal Code relating thereto.

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(3) Every penalty imposed by this Act, when no other procedure for the recovery thereof is by this Act provided, may be sued for, prosecuted and recovered with costs by Her Majesty's Attorney General of Canada or, in the case of penalties under Part I, in the name of the Minister of Finance and, in the case of penalties under any other Part, in the name of the Minister of National Revenue.

(4) Any amount payable in respect of taxes, interest and penalties under Parts IV to VII, remaining unpaid, whether in whole or in part after fifteen days from the date of sending by registered mail of a notice of arrears addressed to the taxpayer, may be certified by the Deputy Minister of National Revenue for Customs and Excise and on the production to the Exchequer Court of Canada or a judge thereof or such officer as the Court or a judge thereof may direct, the certificate shall be registered in the said Court and shall, from the date of such registration, be of the same force and effect, and all proceedings may be taken thereon, as if the certificate were a judgment obtained in the said Court for the recovery of a debt of the amount specified in the certificate, including penalties to date of payment as provided for in Parts IV to VII, and entered upon the date of such registration, and all reasonable costs and charges attendant upon the registration of such certificate are recoverable in like manner as if they were part of such judgment.

(5) In any case where judgment is obtained for any taxes payable under Parts IV to VII, the provisions in such Parts by which a penalty is imposed for non-payment of such taxes are applicable mutatis mutandis to non-payment of such judgment, and such penalty is recoverable in like manner as the judgment debt.

(6) When the Minister has knowledge or suspects that any person is or is about to become indebted to a licensee he may, by registered letter, demand of such person that the moneys otherwise payable to the licensee be in whole or in part paid over to the Receiver General of Canada on account of said licensee's liability under this Act.

(7) The receipt of the Minister therefor constitutes a good and sufficient discharge of the liability of such person to said licensee to the extent of the amount referred to in the receipt.

(8) Any person discharging any liability to a licensee after receipt of the registered letter referred to is personally liable to the Receiver General of Canada to the extent of

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the liability discharged as between him and the licensee or to the extent of the liability of the licensee for taxes and penalties, whichever is the lesser amount.

(9) When the Minister has knowledge that any person has received from a licensee any assignment of any book debt or of any negotiable instrument of title to any such debt, he may, by registered letter, demand that such person pay over to the Receiver General of Canada out of any moneys received by him on account of such debt after the receipt of such notice, a sum equivalent to the amount of any tax imposed by this Act upon the transaction giving rise to the debt assigned.

(10) The person receiving any such demand shall pay the Receiver General according to the tenor thereof, and in default of payment is liable to the penalties provided in this Act for failure or neglect to pay the taxes imposed by Parts II to VI.

(11) Where any question arises in a proceeding under this Act as to whether the Minister has formed a judgment or opinion or made an assessment or determination, a document signed by the Minister stating that he has formed the judgment or opinion or made the determination or assessment is evidence that he has formed the judgment or opinion or made the determination or assessment and of the judgment, opinion, determination or assessment.

(12) In any proceedings under this Act a certificate purporting to be signed by the Deputy Minister that a document annexed thereto is a document or a true copy of a document signed by the Minister shall be received as evidence of the document and of the contents thereof. R.S., c. 179, s. 108; 1935, c. 33, s. 5; 1936, c. 45, s. 10; 1938, c. 52, s. 4; 1942-43, c. 32, ss. 31, 32; 1943-44, c. 24, s. 1; 1948, c. 50, s. 7; 1949 (2nd Sess.), c. 21, s. 8.

51. (1) The amount of all penalties, except as herein otherwise provided, belong to Her Majesty for the public uses of Canada and shall form part of the Consolidated Revenue Fund.

(2) Where a penalty calculated by reference to the amount of the tax that should have been paid or collected or the amount of stamps that should have been affixed or cancelled is imposed and recovered under or pursuant to this Act, the Minister may direct that the amount thereof or any portion thereof be applied on account of the tax that should have been paid or collected or the indebtedness arising out of the failure to affix or cancel the stamps. R.S., c. 179, s. 109; 1947, c. 60, s. 19.

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52.

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52. Any penalty collected and paid under Parts II and III may be divided with the person laying an information or otherwise aiding in effecting the conviction of the person accused, in such proportions as the Treasury Board in any case or class of cases directs. R.S., c. 179, s. 110.

53. (1) Every person who, being required, by or pursuant to this Act, to pay or collect taxes or other sums, or to affix or cancel stamps, fails to do so as required is guilty of an offence and, in addition to any other penalty or liability imposed by law for such failure, is liable on summary conviction to a penalty of not less than

(a) the aggregate of twenty-five dollars and an amount equal to the tax or other sum that he should have paid or collected or the amount of stamps that he should have affixed or cancelled, as the case may be, and not exceeding

(b) the aggregate of one thousand dollars and an amount equal to the aforesaid tax or other sum or aforesaid amount of stamps, as the case may be, and in default of payment thereof to imprisonment for a term of not less than thirty days and not more than twelve months.

(2) Every person who has contravened any of the requirements of this Act or of a regulation made by the Minister under this Act for which no other penalty is provided is liable, on summary conviction, to a penalty of not less than fifty dollars and not exceeding one thousand dollars.

(3) Where an incorporated company has been convicted of any offence against this Act, every officer, director or agent of the company who has directed, authorized, condoned or participated in the commission of the offence, is liable to the like penalties as such company and as if he had committed the like offence personally, and he is so liable cumulatively with the company and with such officers, directors or agents of the company as may likewise be liable hereunder. 1940, c. 41, s. 13; 1947, c. 60, s. 20; 1948, c. 50, s. 8.

54. (1) Every person required, by or pursuant to any Part except Part I, to file a return, who fails to file the return within the time it is required to be filed, is guilty of an offence and liable to a penalty of not less than ten dollars and not exceeding one hundred dollars.

(2) When a return is filed as required by or pursuant to any Part except Part I, every person who makes or assents
or acquiesces in the making of, false or deceptive statements in the return, is guilty of an offence and liable to a penalty of not less than

(a) the aggregate of one hundred dollars and an amount equal to double the amount of the tax that should have been paid in or in respect of the period covered by the return,

and not exceeding

(b) the aggregate of one thousand dollars and an amount equal to double the amount of the aforesaid tax,

and in default of payment of the said penalties, to imprisonment for a term of not less than three months and not more than twelve months.

(3) Where a return made pursuant to this Act has been sent by post, the date stamped or marked upon the envelope or wrapper by the post office is evidence of the day during which the return was sent. 1947, c. 60, s. 21.

55. (1) Every person required, by or pursuant to this Act, to pay or collect taxes or other sums or to affix or cancel stamps shall keep records and books of account in English or French at his place of business in Canada in such form and containing such information as will enable the amount of taxes or other sums that should have been paid or collected, or the amount of stamps that should have been affixed or cancelled, to be determined.

(2) Every person required by subsection (1) to keep records or book of account shall, until written permission for their disposal is obtained from the Minister, keep every such record or book of account and every account or voucher necessary to verify the information in any such record or book of account.

(3) Every person required by subsection (1) to keep records or books of account shall, at all reasonable times, make the records and books of account and every account and voucher necessary to verify the information therein available to officers of the Department of National Revenue and other persons thereunto authorized by the Minister and give them every facility necessary to inspect the records, books, accounts and vouchers.

(4) Where, during the course of an audit or inspection, it appears to an officer of the Department of National Revenue or any other person authorized by the Minister to inspect records or books that there has been a violation of this Act, the officer or authorized person may seize, take away and retain any record or book kept pursuant to subsection 2731 of the Act.

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section (1) and any account or voucher submitted to verify the information contained therein until they are produced in any court proceedings.

(5) If a person required by subsection (1) to keep records or books of account has not, in the opinion of the Minister, kept adequate records or books of account, the Minister may prescribe the form of, and the information to be contained in, records or books of account to be kept by such person under subsection (1).

(6) Where the form of, or the information to be contained in, records or books of account to be kept by a person has been prescribed under subsection (5), if he fails to keep such records or books of account as required, he is guilty of an offence and liable on summary conviction to a penalty of not more than one thousand dollars and not less than twenty-five dollars and in default of payment of the said penalty, to a term of imprisonment of not less than two months and not more than twelve months.

(7) Every person who fails to comply with subsection (3) and every person who in any way prevents or attempts to prevent an officer of the Department of National Revenue or an authorized person from having access to, or from inspecting, records or books of account kept pursuant to subsection (1) is guilty of an offence and liable on summary conviction to a penalty of not less than two hundred dollars and not more than two thousand dollars or to imprisonment for a term of not more than six months or to both such penalty and such imprisonment.

(8) Where a person has, during any period, in the opinion of the Minister, failed to keep records or books of account as required by subsection (1), the Minister may assess

(a) the taxes or sums that he was required, by or pursuant to this Act, to pay or collect in, or in respect of, that period, or

(b) the amount of stamps that he was required, by or pursuant to this Act, to affix or cancel in, or in respect of, that period,

and the taxes, sums or amounts so assessed shall be deemed to have been due and payable by him to Her Majesty on the day the taxes or sums should have been paid or the stamps should have been affixed or cancelled.

(9) Every person who

(a) destroys, alters or mutilates records or books of account kept in respect of any period pursuant to subsection (1) to evade paying a tax or otherwise to evade

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evade compliance with this Act or to assist any other person to evade paying a tax or otherwise to evade compliance with this Act, or

(b) makes, or assents or acquiesces in the making of false or deceptive entries, or omits or assents or acquiesces in the omission, to enter a material particular in books or records of account required to be kept in respect of any period by subsection (1), is guilty of an offence and liable on summary conviction to a penalty of not less than

(i) the aggregate of one hundred dollars and an amount equal to double the amount of the taxes that should have been paid or collected or the amount of stamps that should have been affixed or cancelled, as the case may be, in respect of such period, and not exceeding

(ii) the aggregate of one thousand dollars and an amount equal to double the amount of the taxes or stamps aforesaid,

and in default of payment of the said penalties, to imprisonment for a term of not less than three months and not more than twelve months. 1944-45, c. 48, s. 6; 1947, c. 60, s. 22.

56. Where an excise tax is payable under this Act upon the importation of any article into Canada, the provisions of the Customs Act are applicable in the same way and to the same extent as if that tax were payable under the Customs Tariff. 1948, c. 50, s. 9.

57. (1) Where any difference arises or where any doubt exists as to whether any or what rate of tax is payable on any article under this Act and there is no previous decision upon the question by any competent tribunal binding throughout Canada, the Tariff Board constituted by the Tariff Board Act may declare what amount of tax is payable thereon or that the article is exempt from tax under this Act.

(2) Before making a declaration under subsection (1) the Tariff Board shall provide for a hearing and shall publish a notice thereof in the Canada Gazette at least twenty-one days prior to the day of the hearing; and any person who, on or before that day, enters an appearance with the Secretary of the Tariff Board may be heard at the hearing.

(3) A declaration by the Tariff Board under this section is final and conclusive, subject to appeal as provided in section 58.
(4) No refund or deduction shall be made under section 46 as the result of any declaration of the Tariff Board under this section or an order or judgment under section 58 in respect of taxes paid more than twelve months before the date of the application to the Tariff Board for a declaration under this section. 1948, c. 50, s. 10; 1951, c. 28, s. 7.

58. (1) Any of the parties to proceedings under section 57, namely,

(a) the person who applied to the Tariff Board for a declaration,

(b) the Deputy Minister of National Revenue for Customs and Excise, or

(c) any person who entered an appearance with the Secretary of the Tariff Board in accordance with subsection (2) of section 57,

may, upon leave being obtained from the Exchequer Court of Canada or a judge thereof, upon application made within thirty days from the making of the declaration sought to be appealed, or within such further time as the Court or judge may allow, appeal to the Exchequer Court upon any question that in the opinion of the Court or judge is a question of law.

(2) The appellant under subsection (1) shall give to the Tariff Board, and to the other parties to the proceedings under section 57, seven clear days' notice of his application for leave to appeal, and the Tariff Board and such other parties have the right to be heard by counsel or otherwise upon the application or upon the appeal, or both.

(3) Where leave to appeal under this section is granted, the appellant shall, within sixty days from the granting of the leave, deposit with the Registrar of the Exchequer Court the sum of one hundred and fifty dollars as security for costs, and thereupon the Registrar shall set the appeal down for hearing at such time and place as the Court may direct, and shall notify the Tariff Board, the appellant and the other parties to the proceedings under section 57 accordingly.

(4) The Exchequer Court may dispose of an appeal under this section by dismissing it, by making such order as the Court may deem expedient or by referring the matter back to the Tariff Board for re-hearing.

(5) The judges of the Exchequer Court may make rules and orders for regulating the practice and procedure in applications for leave to appeal and in appeals under this section.

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(6) Any order or judgment of the Exchequer Court made under this section may be appealed to the Supreme Court of Canada in like manner as any other judgment of the Exchequer Court, and the provisions of the Exchequer Court Act as to appeals apply to any appeal taken under this subsection. 1951, c. 28, s. 8.

59. (1) Any person designated by the Minister may conduct any inquiry or investigation in matters relating to this Act, and any person so authorized has all the powers and authority of a commissioner appointed under Part I of the Inquiries Act.

(2) A person designated to conduct an inquiry or investigation under subsection (1) may for the purpose thereof issue a summons to any person in any part of Canada requiring him to appear at the time and place mentioned therein and to testify to all matters within his knowledge relative to the subject-matter of the inquiry or investigation and to bring with him and produce any document, book, or paper that he has in his possession or under his control relative to the subject-matter of the inquiry or investigation.

(3) Reasonable travelling expenses shall be paid to any person summoned under subsection (2) at the time of the service of the summons.

(4) Every person who
(a) fails, without valid excuse, to attend an inquiry or investigation as required under this section,
(b) fails to produce any document, book or paper in his possession or under his control, as required under this section, or
(c) at any inquiry or investigation under this section
(i) refuses to be sworn, or to affirm, or to declare, as the case may be, or
(ii) refuses to answer any proper question put to him by the person conducting the inquiry or investigation,

is guilty of an offence and is liable, on summary conviction, to a fine not exceeding four hundred dollars and not less than twenty dollars. 1951, c. 28, s. 9.

60. Every one who wilfully attempts in any manner to evade or defeat any tax imposed by this Act is guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding twelve months and not less than two months. 1932-33, c. 50, s. 25.

61. R.S., 1952.
61. Everyone liable under this Act to pay to Her Majesty any of the taxes hereby imposed, or to collect the same on Her Majesty's behalf, who collects, under colour of this Act, any sum of money in excess of such sum as he is hereby required to pay to Her Majesty, shall pay to Her Majesty all moneys so collected, and shall in addition be liable to a penalty not exceeding five hundred dollars. 1934, c. 42, s. 14.

62. Prosecutions or suits for the recovery or enforcement of any of the penalties imposed by this Act may be made or commenced at any time within three years after the offence was committed or the cause of prosecution or suit arose, but not afterwards; but where false or fraudulent acts, whether of omission or commission, are involved in any offence committed or in any cause of prosecution or suit, the prosecution or suit may be commenced at any time within the said period of three years or within six months after the Minister or the Deputy Minister of National Revenue for Customs and Excise has knowledge or notice of such false or fraudulent acts, whichever be the longer period, but not afterwards. 1940, c. 41, s. 18; 1943-44, c. 24, s. 1.

63. (1) No writ shall be issued against, nor any process served upon any officer for any thing done or purporting to be done, in the exercise of his duty as such officer, until one calendar month after notice in writing has been served upon him, in which notice shall be clearly and explicitly stated the cause of action, name and place of abode of the person who intends to bring such action, and the name of his attorney, solicitor or agent.

(2) No evidence of any cause of action shall be produced except of such as shall be stated in such notice; and no verdict or judgment shall be given for the plaintiff, unless he proves on the trial that such notice was given; and in default of such proof, the defendant shall recover in such action a verdict or judgment and costs. 1936, c. 45, s. 12.

64. (1) Every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the place or district where the acts were committed.

(2) The defendant may plead the general issue, and give the special matter in evidence.

(3) If the plaintiff is non-suited, or discontinues the action, or if, upon demurrer or otherwise, judgment is given

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against the plaintiff, the defendant may recover costs, and
have such remedy for the same as any defendant has in
other cases where costs are given. 1936, c. 45, s. 12.

65. Any such officer or person against whom any such
action is brought on account of anything done, or purporting
to be done, under the authority of this Act, may, within
one calendar month after such notice, tender amends to
the person complaining or his agent, and plead such tender
in bar or answer to any action, together with other pleas
or defences; and if the court or jury, as the case may be,
finds the amends sufficient, a judgment or verdict shall be
given for the defendant; and in such case, or in case the
plaintiff is non-suited or discontinues his action, or judg-
ment is given for the defendant upon demurrer or otherwise,
such defendant is entitled to the like costs as he would
have been entitled to in case he had pleaded the general
issue only; but such defendant may, by leave of the court
where such action is brought, at any time before issue is
joined, pay money into court as in other actions. 1936,
c. 45, s. 12.

66. If, in any such action, the court or judge before
whom the action is tried certifies that the defendant or
defendants in such action acted upon probable cause, the
plaintiff in such action is not entitled to more than twenty
cents damages, nor to any costs of suit. 1936, c. 45, s. 12.

67. (1) Notwithstanding the provisions of the *Criminal*
Penalty or
Code or any other statute or law in force on the 25th day of
minimum not to be less
June, 1940, the court in any prosecution, suit or proceed-
than the
ing under this Act, has no power to impose less than the
minimum prescribed.
prosecution, suit or proceeding in this Act, has no power to impose less than the
minimum prescribed.
minimum penalty or punishment prescribed by this Act and
the court has no power to suspend sentence.

(2) An information or complaint for contravening the
provisions of this Act may be for one or more such offences
and no information, complaint, warrant, conviction or other
proceeding in respect of any such offence or offences is
objectionable or insufficient on the ground that it relates
to two or more offences. 1940, c. 41, s. 19; 1944-45, c. 48,
s. 7.

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SCHEDULE I.

1. Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each ........................................ twenty-five per cent; The tax on automobiles shall apply on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, advertising, financing, servicing, warranty, or any other charges contracted for at the time of sale, whether charged for separately or not; the tax shall not apply to automobiles imported under Customs Tariff items 702, 704, 705a, 706, 707 and 708.

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 to include shaving soaps and shaving creams, antiseptics, bleaches, depilatories, perfumes, scents and similar preparations ............... twenty-five per cent.

3. (a) Electrical appliances adapted to household or apartment use, viz. blankets; chafing dishes; coffee makers; curling irons or tongs; dish washers; food or drink mixers; food choppers and grinders; floor waxers and polishers; garbage disposal units; hair dryers; irons and ironers; juice extractors; kettles; portable humidifiers; razors and shavers; toasters of all kinds; vacuum cleaners and attachments therefor; waffle irons ............... twenty-five per cent;

   (b) Appliances adapted to household or apartment use, viz. stoves, hot plates, grills and other appliances when adapted wholly or in part for cooking and when designed for using other than solid fuels; washing machines operated by electric or other power; electric, gas or kerosene refrigerators and freezing equipment and complete parts thereof including coils, condensing or compressor units, motors, cabinets, boxes, evaporators and expansion valves .......................... fifteen per cent;
On stoves and other cooking appliances capable of using both solid and other fuels, the tax shall only apply to that portion of the appliance designed for other than solid fuels, as determined by the Minister, who shall be the sole judge as to the sale price or duty paid value of such portion.

(c) Firearms and complete parts thereof and ammunition except for military or police purposes ...................... twenty-five per cent;

(d) Motor cycles and all other two- or three-wheeled motor-driven vehicles including motors for attachment to bicycles but not including vehicles specially designed for carrying goods or for use by invalids .... twenty-five per cent;

(e) Golf clubs and golf balls ................... twenty-five per cent;

(f) Fishing rods and fishing reels ............ twenty-five per cent.

4. 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 ........ twenty-five per cent.

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

6. Phonographs, record playing devices, radio broadcast or telecast receiving sets and tubes therefor ........................................ twenty-five per cent.

7. Coin, disc or token operated slot machines and vending machines; coin, disc or token operated games or amusement devices of all kinds .... twenty-five per cent; The tax hereby imposed shall not apply to coin collectors used on pay telephones, turnstiles for collecting tolls or charges, coin operated locking devices, nor gas, electric or parking meters.

8. Trunks; suitcases; bags and luggage of all kinds; purses; wallets; billfolds; key and card cases; handbags; jewel cases; dressing and toilet cases; shopping bags, except paper bags; golf and other sports bags; all the foregoing whether fitted or not ......... twenty-five per cent;

The tax hereby imposed shall not apply to the goods mentioned herein when manufactured expressly for a customer for his use in the operation of his business or profession.

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9. Ash trays; tobacco pipes; cigar and cigarette holders; cigarette rolling devices and other smokers' accessories, not to include lighters, matches or tobacco ............................................ twenty-five per cent.

10. Fountain pens; ball-point pens; ink pencils; propelling pencils; desk sets and all other desk accessories ................................. twenty-five per cent.

11. Cigars .............................................. twenty-five per cent.

12. Matches ............................................ twenty-five per cent.

13. Tires and Tubes:—
   (a) Tires in whole or in part of rubber for automotive vehicles of all kinds, including trailers or other wheeled attachments used in connection with any of the said vehicles .......... twenty-five per cent;
   (b) Inner tubes for use in any such tires . twenty-five per cent;

The tax hereby imposed shall not apply to the goods mentioned herein when used exclusively for the original equipment of such automotive vehicles.

14. (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 ................................. twenty-five 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 stones.... twenty-five per cent;

The tax on the articles enumerated in subsections (a) and (b) shall not apply to the goods mentioned where the sale price by the Canadian manufacturer, or the duty paid value of the goods imported, does not exceed one dollar;
   (c) 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 plated table knives, forks and spoons; pewter ware;

   Articles of cut glassware, crystal glassware, cut or not, etched glassware, or metal decorated glassware;

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Articles of china, porcelain, earthenware, marble, stoneware, or other pottery ware, except articles for use in the preparation or serving of food or drink.............twenty-five per cent;

The tax on the articles enumerated in subsection (c) shall not apply to the goods mentioned where the sale price by the Canadian manufacturer, or the duty paid value of the goods imported, does not exceed fifty cents.

15. Carbonated beverages, aerated waters, unfermented fruit juice beverages (not including beverages at least ninety-five per cent of which consists of pure juice of the fruit) and imitations thereof and all other compounded or mixed soft drinks where the beverages, waters or drinks are put up in bottles or other containers for sale..........................thirty per cent.

16. Candy, chocolate, chewing gum and confectionery that may be classed as candy or a substitute for candy ...............................fifteen per cent.

1951, c. 28, s. 10, First Sch.

SCHEDULE II.

1. Carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages........fifty cents per pound.

2. Cigarettes, manufactured tobacco and Canadian raw leaf tobacco:

(a) For each five cigarettes or fraction of five cigarettes contained in any package.........

     two and three quarter cents;

(b) For each ounce or fraction of an ounce of manufactured tobacco, including snuff but not including cigars and cigarettes, contained in any package ...............five cents;

The tax on manufactured tobacco in packages to which excise duty stamps had been affixed and which were in the possession of licensed tobacco manufacturers on April 10th, 1951, shall be calculated at the rate of...

     eighty cents per pound.

(c) For each ounce or fraction of an ounce of Canadian raw leaf tobacco when sold for consumption in Canada........one and one quarter cents.

1951, c. 28, s. 11, Second Sch.

SCHEDULE III.

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FOODSTUFFS.

Barley; Bread; Butter; Cheese; Cream; Eggs, Egg albumen and Egg yolks; Glucose; Honey; Ice; Lard; Rice; Salt; Soups; Split Peas; Sugar; Yeast; Yogurt;
Bakers' cakes and pies including biscuits, cookies or other similar articles;
Cereal breakfast foods not including beverages;
Fish and edible products thereof;
Flour including pastry, cake, biscuit, and similar mixes;
Foods prepared and sold exclusively for feeding infants;
Fruit, fresh, canned, frozen, dried or evaporated;
Grain grits and meals;
Ice cream; drinks prepared from fresh milk; prepared whipping cream;
Jams, jellies, marmalades, and preserves;
Lactose;
Malt syrup, except when sold for beverage purposes;
Maple syrup; corn syrup; table syrups, molasses, and materials to be used exclusively in the manufacture thereof;
Meats and poultry, fresh, cooked, canned, frozen, smoked or dried;
Milk, including buttermilk, condensed milk, evaporated milk, and powdered milk;
Peanut butter and Shortening and materials for use exclusively in the manufacture thereof;
Spaghetti, macaroni, and vermicelli;
Vegetables, fresh, canned, frozen or dehydrated, not including pickles, relishes, catsup, sauces, olives, horseradish, mustard, and similar goods;
Vegetable juices; fruit juices which consist of at least ninety-five per cent of pure juice of the fruit;

FARM AND FOREST.

Bees; Casein; Fertilizer; Hay; Hops; Shorts; Straw;
Alfalfa meal;
Animals, living;
Baling twine for baling farm produce, and articles and materials to be used or consumed exclusively in process of manufacture thereof;
Beet pulp, dried;
Drain tiles for agricultural purposes;
Farm produce sold by the individual farmer of his own production, not to include flowers, flowering plants or bulbs, when the sales thereof exceed five hundred dollars per annum;
Feeds for fur-bearing animals whose pelts have commercial value;
Forest products when produced and sold by the individual settler or farmer;
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;
Hides, raw and salted;
Logs and round unmanufactured timber;
Milk albumen, when for use exclusively in the production of animal or poultry feeds;
Nursery stock;
Oil cake, oil cake meal;
Peat moss when used for agricultural purposes, including poultry litter;
Poultry, cattle and other stock feeds;
Poultry, living;
Preparations or chemicals sold for disinfecting, dipping or spraying and so used in agriculture or horticulture, and materials for use exclusively in the manufacture of such preparations;
Sap spouts and sap buckets, evaporators and complete parts therefor, when for use exclusively for the production of maple syrup;
Sawdust and wood shavings;
Settlers' effects;
Vegetable plants;
Wool not further prepared than washed;
Woollen rolls or wool yarn milled for a producer of wool from wool supplied by him for his own use;

**ENGINES.**

Internal combustion traction engines, and portable engines with boilers in combination, for farm purposes, or for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump or common or other carrier, and complete parts of all the foregoing, and articles and materials, not to include plant equipment, to be used or consumed exclusively in the manufacture of the foregoing engines, boilers or parts thereof;

**MINES AND QUARRIES.**

Crushed stone or crushed gravel;
Gold and silver in ingots, blocks, bars, drops, sheets or plates unmanufactured;
Ores of metals of all kinds;
Sand, gravel, rubble, and field stone;
Boats *bona fide* purchased by fishermen for use in the fisheries, and articles and materials to be used exclusively in the manufacture, equipment or repair of such boats;

Carrageen or Irish Moss;

Cotton duck and cotton sail twine to be used only in the manufacture of equipment for ships or vessels;

Rope and cordage of cotton, hemp, manila or other vegetable fibre, not exceeding one and one-half inches in circumference, for the fisheries, not including these articles for sportsmen's purposes, and materials for use only in the manufacture thereof;

Materials for use only in the construction, equipment and repair of ships;

Materials used as ingredients in canned fish;

Ships licensed to engage in the Canadian coasting trade;

Sinkers, and floats including trawl kegs, when for use exclusively in the fisheries, not including these articles for sportsmen's purposes;

**RELIGIOUS, 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;

Artificial limbs, and parts thereof;

Bibles, missals, prayer books, psalm and hymn books, religious tracts, Sunday School lesson pictures, books, bound and unbound, pamphlets, booklets, leaflets, scripture, prayer, hymn and mass cards and religious mottoes and pictures unframed, for the promotion of religion, and materials to be used exclusively in the manufacture thereof, but not including calendars, parish reports, forms, stationery or programmes;

Donations of clothing and books for charitable purposes;

Liver extract for use exclusively in the treatment of anaemia;

Memorials or monuments erected in memory of members of the Armed Forces who lost their lives in the service of their country;

War Veterans' badges;

**PRINTING AND EDUCATIONAL.**

Manuscript; Newspapers;

Books for the instruction of the deaf or dumb;

Magazines and literary papers unbound, regularly issued at stated intervals, not less frequently than four times yearly, and printing paper and printing ink for use exclusively in their production;

Photographs

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Photographs, paintings, pastels, drawings 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;

Text books, printed, authorized by the Department of Education of any province in Canada and phonograph records so authorized for instruction in the English and the French language, and materials used exclusively in the manufacture thereof;

DIPLOMATIC.

Articles for the use of the Governor General;

Articles imported for the personal or official use of the Heads of Diplomatic Missions, High Commissioners representing other of Her Majesty's Governments, Counsellors, Secretaries and Attaches at Embassies, Legations, and offices of High Commissioners in Canada, Trade Commissioners, representing other of Her Majesty's Governments, Consuls General of Foreign Nations who are natives or citizens of the countries they represent and who are not engaged in any other business or profession; automobiles, cigars, cigarettes, manufactured tobacco, ale, beer, stout, wines, spirits, electricity, purchased in Canada by any of the foregoing;

CERTAIN BUILDING MATERIALS.

Bricks; building tile, building blocks, and building stone;
Plaster; lime; cement;
Lumber; sash; doors; shingles; lath; siding; stairways;
Plaster boards, fibreboard, building paper and materials, other than wallpaper, manufactured wholly or in part of vegetable or mineral fibre for wall coverings or building insulation;
Paints, varnishes, white lead and paint oil;
Prepared roofings;
Shower baths, bath tubs, basins, faucets, closets, lavatories, sinks and laundry tubs, not including repair parts therefor, nor pipes and pipe fittings;
Cast iron soil pipe and cast iron fittings therefor;
Glass for buildings;
Furnaces, hot water and steam radiators not to include fittings, for the heating of buildings;
Locks and lock sets;
Structural steel to be used exclusively for the framework and support of buildings;
Articles and materials to be used exclusively in the manufacture or production of the aforementioned building materials;
 COVERINGS.

Usual coverings to be used exclusively for covering goods not subject to the consumption or sales tax and materials to be used exclusively in the manufacture of such coverings;

FIRE BRICK, REFRACTORIES, ETC.

Fire brick, plastic refractories, high temperature cement, fire clay and other refractory materials for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment, and materials to be used or consumed exclusively in the manufacture of such fire brick or refractory materials;

PROCESSING MATERIALS.

Materials (not to include lubricating oils) consumed, otherwise than by waste or wear, in the process of manufacture or production of taxable goods;

MACHINERY AND APPARATUS TO BE USED IN MANUFACTURE OR PRODUCTION.

Machinery and apparatus, as defined by the Minister of National Revenue, and complete parts thereof which, in the opinion of the Minister, are to be used directly in the process of manufacture or production of goods;

This exemption shall not apply to office equipment or motor vehicles; except diesel powered self-propelled trucks, mounted on rubber tired wheels, for off-highway use exclusively at mines or quarries, and complete parts thereof;

MISCELLANEOUS.

Articles and materials purchased or imported by a government of a country designated by the Governor in Council under Customs Tariff item 708, or purchased or imported by a Canadian government agency on behalf of such a government, for the construction, maintenance or operation of military or defence establishments in Canada and not intended for resale, gift or other disposition except as may be authorized by the Minister of National Revenue;

British and Canadian coins and foreign gold coin;

Electricity;

Fuel for lighting or heating, but not including fuel when for use in internal combustion engines; crude oil to be used in the production of fuel;

Natural gas and gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes;

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GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS.

173, 209b, 236b, 352a, 364, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i and complete parts thereof, 409j, 409k, 409q, 439c, 440k, 460, 476, 476a, 480, 480a, 538, 663b, 666, 667, 682, 692, 692b, 693(i), 695a, 695b, 696, 696a, 698, 699, 700, 701, 702, 703, 704, 708, 786, 848;

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

Articles and materials to be used exclusively in the manufacture of goods enumerated in Customs Tariff items 173, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409q, 410b, 411, 411a, 411b, 439c, 440k, 476, 476a, 480, 480a, 538, 663, 663a, 663b, 666, 667, 696, 698, 699, 700, 701, 702, 703, 704, 708, 786, 848;

Materials not to include plant equipment consumed in process of manufacture or production, which enter directly into the cost of goods enumerated in Customs Tariff items 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409q, 410b, 411, 411a, 411b, 439c, 440k, 476, 476a, 480, 480a, 538, 663, 663a, 666, 667, 696.

1948, c. 50, s. 14, First Sch.; 1949 (2nd Sess.), c. 21, s. 12; 1950, c. 15, s. 8; 1951, c. 28, s. 12.

SCHEDULE IV.

1. All articles manufactured or produced by the labour of the blind in institutions in Canada established for their care or under the control or direction of such institutions.

2. All articles manufactured or produced by the labour of the deaf and dumb in institutions in Canada established for their care, or under the control or direction of such institutions. 1932-33, c. 50, s. 29; 1935, c. 33, s. 8.
CHAPTER 101.

An Act respecting Experimental Farm Stations.

SHORT TITLE.

1. This Act may be cited as the Experimental Farm Stations Act. R.S., c. 61, s. 1.

INTERPRETATION.

2. In this Act,

(a) "farm station" means an experimental farm station established under this Act;

(b) "Minister" means the Minister of Agriculture. R.S., "Minister." c. 61, s. 2.

ESTABLISHMENT.

3. (1) The Governor in Council may establish a farm station for

(a) the Provinces of Ontario and Quebec jointly, which shall be the principal or central station,

(b) the Provinces of Nova Scotia, New Brunswick and Prince Edward Island jointly,

(c) the Province of Manitoba,

(d) the Provinces of Saskatchewan and Alberta and the Northwest Territories jointly,

(e) the Province of British Columbia, and

(f) the Province of Newfoundland.

(2) Such farm stations shall be under the direction and control of the Minister, subject to such regulations as are made by the Governor in Council. R.S., c. 61, s. 3; 1949, c. 6, s. 12.

4. The Governor in Council may, for the purpose of establishing such farm stations,

(a) acquire an extent of land in the vicinity of the seat of Government, for the central farm station, and an extent of land in either of the Provinces of Nova Scotia,

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New Brunswick or Prince Edward Island, and also an extent of land in the Province of British Columbia, for the farm stations mentioned in paragraphs (b) and (e) of subsection (1) of section 3,

(b) set apart in Manitoba and in the Provinces of Saskatchewan and Alberta and in the Northwest Territories as aforesaid such tracts of unoccupied available public lands, which are the property of Canada, as are necessary for the farm stations mentioned in paragraphs (c) and (d) of subsection (1) of section 3, and

(c) acquire such other areas of land as may be necessary for the establishment of such other Experimental Farm Stations, or for additions to existing Experimental Farm Stations as may be considered advisable and in the public interest. 1928, c. 25, s. 1.

5. The Governor in Council may also set apart in the Province of Manitoba, and in that portion of the Province of British Columbia known as the Railway Belt, a tract or tracts not exceeding in each case ten sections, and in each of the Provinces of Alberta and Saskatchewan and in the Northwest Territories, a tract or tracts not exceeding ten sections, for the purpose of tree planting and timber growing. R.S., c. 61, s. 5.

6. For the acquiring of lands for the purposes of this Act, all the powers respecting the acquiring and taking possession of land conferred by the *Expropriation Act* are hereby conferred upon the Minister; and all the provisions of that Act respecting the compensation to be awarded for lands acquired thereunder apply to lands acquired under this Act. R.S., c. 61, s. 6.

7. (1) There may be appointed in the manner authorized by law, a director and such other officers, clerks and employees as are necessary for each farm station, and they shall hold office during pleasure.

(2) The salaries of the director and such other officers, clerks and employees of each farm station shall be fixed respectively according to the scale therefor by law provided. R.S., c. 61, s. 7.

8. Such remuneration and all expenses incurred in carrying this Act into effect shall be paid out of such moneys as are provided by Parliament for that purpose. R.S., c. 61, s. 8.

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DUTIES OF OFFICERS.

9. Such officers of each farm station as are charged with the duty by the Minister shall

(a) conduct researches and verify experiments designed to test the relative value, for all purposes, of different breeds of stock, and their adaptability to the varying climatic or other conditions that prevail in the several provinces and in the Northwest Territories;

(b) examine into the economic questions involved in the production of butter and cheese;

(c) test the merits, hardiness and adaptability of new or untried varieties of wheat or other cereals, and of field crops, grasses and forage-plants, fruits, vegetables, plants and trees, and distribute among persons engaged in farming, gardening or fruit growing, upon such conditions as are prescribed by the Minister, samples of the surplus of such products as are considered to be specially worthy of introduction;

(d) analyze fertilizers, whether natural or artificial, and conduct experiments with such fertilizers, in order to test their comparative value as applied to crops of different kinds;

(e) examine into the composition and digestibility of foods for domestic animals;

(f) conduct experiments in the planting of trees for timber and for shelter;

(g) examine into the diseases to which cultivated plants and trees are subject, and also into the ravages of destructive insects, and ascertain and test the most useful preventives and remedies to be used in each case;

(h) investigate the diseases to which domestic animals are subject;

(i) ascertain the vitality and purity of agricultural seeds; and

(j) conduct any other experiments and researches bearing upon the agricultural industry of Canada that are approved by the Minister. R.S., c. 61, s. 9.

10. The officer in charge, or such other officer at each farm station as the Minister designates, shall, for the purpose of making the results of the work done thereat immediately useful, prepare and transmit through the director to the Minister, for publication, at least once in every three months, a bulletin or report of progress. R.S., c. 61, s. 10.

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11. Such bulletins or reports, and all samples of grain, and of such plants and other products as are designated by the Minister, that are distributed for experiment and trial, may be transmitted in the mails of Canada subject to such regulations as to parcel postage as are prescribed by the Postmaster General. R.S., c. 61, s. 11.

12. The officer in charge of each farm station shall prepare and transmit through the director to the Minister, on or before the 31st day of December in each year, a full and detailed report of the work accomplished, and of the revenue and expenditure at such farm station, which report shall be laid before both Houses of Parliament within the first twenty-one days of the next session. R.S., c. 61, s. 12.
CHAPTER 102.

An Act respecting the Manufacture, Testing, Sale, Storage and Importation of Explosives.

SHORT TITLE.

1. This Act may be cited as the Explosives Act. 1946, Short title c. 7, s. 1.

INTERPRETATION.

2. In this Act,
(a) “authorized explosive” means any explosive that is declared by the Minister to be an authorized explosive; “Authorized explosive.”
(b) “Department” means the Department of Mines and Technical Surveys; “Department.”
(c) “explosive” means gunpowder, blasting powder, nitroglycerine, gun-cotton, dynamite, blasting gelatine, gelignite, fulminates of mercury or of other metals, coloured fires, and every other substance made, manufactured or used with a view to produce a violent effect by explosion, or a pyrotechnic effect, and includes fireworks, fuses, rockets, percussion caps, detonators, cartridges, ammunition of all descriptions, railway track torpedoes, fuses, and other signals, and every other adaptation or preparation of any such substance; “Explosive.”
(d) “factory” means any building, structure or premises in which the manufacture or any part of the process of manufacture of an explosive, is carried on, and any building or place where any ingredient of an explosive is stored during the process of manufacture, and any building or place within a factory site in which a finished explosive is stored; “Factory.”
(e) “inspector” means the Chief Inspector of Explosives an inspector of explosives, a deputy inspector of explosives, and any other person who is directed by the Minister to inspect an explosive or explosive factory or magazine, or to hold an enquiry in connection with any accident caused by an explosive; “Inspector.”

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(f) "licensed factory" means a factory in respect of which a licence issued under section 6 is in force;

(g) "licensed magazine" means a magazine in respect of which a licence issued under section 6 is in force;

(h) "magazine" means any building, storehouse, structure or place in which any explosive is kept or stored, but does not include

(i) a place at or in and for the use of a mine or quarry in a province in which provision is made by the law of such province for the efficient inspection of mines and quarries and explosives used in connection therewith,

(ii) a place in which an authorized explosive is kept for the purposes of conveyance when the same is being conveyed or kept in accordance with the provisions of this Act,

(iii) the structure or place in which is kept for private use, and not for sale, an authorized explosive to an amount not exceeding that authorized by regulation,

(iv) registered premises,

(v) any store or warehouse in which are stored for sale authorized explosives to an amount not exceeding that authorized by regulation, or

(vi) any place at which the blending or assembling of the inexplosive component parts of an authorized explosive is allowed under section 8;

(i) "Minister" means the Minister of Mines and Technical Surveys or such other Minister as the Governor in Council may from time to time designate;

(j) "operator" means a person who operates a factory for manufacturing explosives or who is the manager of or in charge of such factory, or who is the owner or lessee of a magazine or registered premises or who uses a magazine or registered premises for the storage of explosives and "operate" has a corresponding meaning;

(k) "regulation" means any regulation made by the Governor in Council under the authority of this Act;

(l) "registered premises" means premises in respect of which a certificate is issued under section 7 if the authorized explosive stored thereon does not exceed the amount permitted by such certificate;

(m) "safety cartridges" means cartridges for guns, rifles, pistols, revolvers and other small arms, of which the case can be extracted from the small arm after firing, and which are so closed as to prevent any explosion

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explosion in one cartridge being communicated to other cartridges. 1946, c. 7, s. 2; 1949 (2nd Sess.), c. 17, s. 9.

APPLICATION.

3. This Act applies to the possession, storing, sale or offering for sale, making, manufacture or importation of explosives by or on behalf of Her Majesty in right of Canada or any province except explosives under the direction or control of the Minister of National Defence. 1946, c. 7, s. 3.

REGULATIONS.

4. The Governor in Council may make regulations generally for carrying the purposes or provisions of this Act into effect, and in particular, but without limiting the generality of the foregoing, may make regulations

(a) for classifying explosives, and for prescribing the composition, quality and character of explosives;

(b) prescribing the form and duration of licences, permits and certificates issued under this Act, the terms and conditions upon which such licences, permits and certificates shall be issued, and the fees to be paid therefor;

(c) not inconsistent with any other Act of the Parliament of Canada or regulations made thereunder, for regulating the importation, packing and handling of explosives, and the transportation of explosives;

(d) for holding inquiries into any accident caused by explosives;

(e) for the taking of samples of explosives required for examination and testing, and for the establishing of testing stations, and of the tests and other examinations to which explosives shall be subjected;

(f) prescribing the procedure to be followed to have an explosive declared an authorized explosive, the nature of the investigation to be made to determine its suitability to be declared authorized and the circumstances in which an explosive may be declared an authorized explosive;

(g) relating to the construction, management and licensing of factories, magazines and registered premises;

(h) for the safety of the public and of the employees at any factory or magazine, or any person engaged in the handling or packing of explosives;

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(i) not inconsistent with any other Act of the Parliament of Canada or regulations made thereunder, respecting the safety of any person engaged in the transportation of explosives;

(j) governing the establishment, location and maintenance of factories, magazines and registered premises and the making, manufacture and storage of explosives;

(k) for the blending of the inexplosive components of an authorized explosive, and specifying the conditions under which such blending may be done;

(l) limiting the amount of authorized explosives that may be kept in places other than licensed factories and licensed magazines, and prescribing the manner in which it shall be handled and stored in such places;

(m) regarding the thawing of explosives; and

(n) respecting the sale of explosives. 1946, c. 7, s. 4.

**IMPORTATION, MANUFACTURE AND USE.**

5. (1) Except as provided in this Act, no person shall have in his possession, import, store, use, make or manufacture, whether wholly or in part, or sell, any explosive that is not an authorized explosive.

Prohibitions.

(2) Subject to any exemption made by regulation,

(a) no person shall make or manufacture explosives either wholly or in part except in a licensed factory;

(b) no person shall sell any explosive designated by the Governor in Council for the purpose of this section unless he is the owner or occupant of a licensed factory, licensed magazine or registered premises; and

(c) no person shall carry on, except in a licensed factory, any of the following processes, namely:

(i) of dividing into its component parts, or otherwise breaking up or unmaking, any explosive,

(ii) of making fit for use any damaged explosive, or

(iii) of remaking, altering or repairing any explosive.

(3) Paragraph (c) of subsection (2) does not apply to the process of thawing explosives containing nitroglycerine, if a proper apparatus or thawing-house is used in accordance with regulations or any provincial law.

(4) No person shall store any explosive in a magazine that is not a licensed magazine. 1946, c. 7, s. 5.

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LICENCES AND PERMITS.

6. The Minister may issue licences for factories and magazines. 1946, c. 7, s. 6.

7. The Minister may issue a certificate to any person permitting the storing for sale of such authorized explosives on such premises and in such quantity as the Minister may determine. 1946, c. 7, s. 7.

8. Notwithstanding anything in this Act the Governor in Council, upon the recommendation of the Minister, accompanied by a certificate from the Chief Inspector of Explosives approving of the nature of the components and of the final explosive product, may allow the explosive component parts of an authorized explosive to be assembled and blended at or near the place of use. 1946, c. 7, s. 8.

9. (1) The Minister may issue permits for the importation of authorized explosives.

(2) No person shall import any explosive into Canada, other than safety cartridges, without a permit issued under this section.

(3) Nothing in this section prevents any explosive component from being transported through Canada by railway in bond, if such transportation is made in a manner authorized by the Railway Act or any regulation or order made thereunder. 1946, c. 7, s. 9.

10. The Minister may issue a special permit to import, for the purpose of chemical analysis or scientific research, an amount not exceeding two pounds of any explosive component specified in such permit. 1946, c. 7, s. 10.

11. (1) Applications for factory or magazine licences or certificates for registered premises shall be made in such form and manner as are prescribed by regulation.

(2) The application shall be accompanied by

(a) a plan, satisfactory to the Minister, drawn to scale, of the proposed factory, magazine or premises and of the land on which such factory, magazine or premises is situated and of all buildings thereon or proposed to be erected thereon and also of the lands adjacent thereto and all buildings thereon with a statement of the uses to which such lands and buildings are put and the exact distances between the several buildings marked thereon;

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(b) a description of the situation, character and construction of all buildings and works connected with the factory, magazine or premises and the maximum amount of explosive to be kept in each building;

(c) a statement of the maximum number of persons to be employed in each building in the factory, magazine or premises;

(d) in the case of an application for a factory licence, a statement of the maximum amount of explosive, and of ingredients thereof wholly or partially mixed to be allowed at any one time in any building, machine, or process of the manufacture, or within the distance from such buildings or machine which is limited by regulation;

(e) in the case of an application for a factory licence a statement of the nature of the processes to be carried on in the factory and each part thereof, and the place at which each process of the manufacture, and each description of work connected with the factory, is to be carried on, and the places in the factory at which explosives and anything liable to spontaneous ignition, or inflammable or otherwise dangerous, are to be kept; and

(f) any other information or evidence that the Minister may require. 1946, c.7, s.11.

12. The owner or operator of a licensed factory, or licensed magazine shall not make any material alteration or addition to the factory, or magazine, or rebuild any part thereof, until he has obtained a permit from the Minister, and before such permit may be granted he shall submit such plans and other information and evidence as the Minister may require. 1946, c.7, s.12.

13. (1) A factory or magazine licence or certificate for registered premises is not affected by any change in the persons who own or operate the factory, magazine or registered premises, for a period of two months after the date of such change, but on the expiration of such period the licence or certificate terminates.

(2) Notice of a change in the persons who own or operate a licensed magazine, licensed factory or registered premises, together with the address and calling of the new owner or operator, shall be sent to the Minister by the former owner or operator forthwith upon such change, and by the new owner or operator within one month after such change.

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(3) Every person who fails to comply with subsection Default an offence.

(2) is guilty of an offence and is liable on summary conviction to a fine not exceeding one hundred dollars for each week during which the default continues. 1946, c. 7, s. 13.

14. The Minister may require the owner or operator of any licensed factory, licensed magazine or registered premises to stop using, or to use only under and subject to conditions to be specified by the Minister, any building, structure or premises that, from its situation or from the nature of the processes carried on therein, constitutes, in his opinion, a special danger. 1946, c. 7, s. 14.

15. The Minister may issue a permit to manufacture for experimental or testing purposes only, and not for sale, any new explosive, upon such conditions and subject to such restrictions as are fixed by the Minister. 1946, c. 7, s. 15.

16. Where the holder of any licence, permit or certificate issued pursuant to this Act, has been charged with any violation of any provision of this Act or any regulation, the Minister may forthwith suspend the licence, permit or certificate of such holder until the said charge or charges has or have been disposed of, and in the event of the conviction of such holder on such charge or charges the Minister may cancel such licence, permit or certificate. 1946, c. 7, s. 16.

INSPECTORS AND CHEMISTS.

17. (1) There may be appointed in the manner authorized by law a Chief Inspector of Explosives, together with such other inspectors and chemists as are necessary for carrying out the provisions of this Act.

(2) The Governor in Council may appoint such other inspectors and deputy inspectors, without remuneration, as he considers necessary for carrying out the provisions of this Act. 1946, c. 7, s. 17.

18. (1) An inspector may, at any time, visit and inspect any factory, magazine or premises where any explosive is being manufactured or stored, or where he has reason to suspect any explosive is being manufactured or stored, and may open and examine any package that he may there find.

(2) The owner and operator of such factory, magazine or premises shall afford such inspector every facility to make such inspection full and complete, and shall supply the inspector 2759 R.S., 1952.
inspector with any information that he may require, other than information relating to the cost of manufacturing an explosive.

(3) An inspector may require the owner or operator of any factory, magazine or premises where any explosive is manufactured or stored, or any person employed in any such place, to give him such samples as he may require of any substance therein, whether in the state of raw material, material in course of manufacture, or manufactured material, that the inspector believes to be an explosive, or to be an ingredient with or from which an explosive may be manufactured.

(4) An inspector may, at any time, open or cause to be opened any package or store of material of whatsoever nature, that he believes to contain explosives or ingredients for the manufacture of explosives.

(5) An inspector may seize any explosive that he reasonably believes is not an authorized explosive or in respect of which he reasonably believes an offence under this Act has been committed.

(6) Any explosive seized pursuant to subsection (5) may be detained for a period of ninety days and if before the expiration of such period any proceedings in respect of such explosive are taken under this Act may be further detained until such proceedings are finally concluded. 1946, c. 7, s. 18.

INQUIRIES INTO ACCIDENTS.

Minister may direct inquiry.

19. (1) The Minister may direct an inquiry to be made whenever any accidental explosion of any explosive has occurred, or when any accident has been caused by an explosive.

Authority of person appointed to inquire.

(2) The person authorized by the Minister to conduct such inquiry has all the powers and authority of a commissioner appointed under Part I of the Inquiries Act.

No inquiry into accident on premises where provincial inquiry provided.

(3) This section does not apply where an accident has been caused by an explosion of an explosive occurring in any mine or quarry or metallurgical work in any province in which provision is made by the law of such province for a proper and thorough investigation and inquiry into the cause of such accident. 1946, c. 7, s. 19.

OFFENCES AND PENALTIES.

Offences.

20. (1) Every person who

(a) fails to permit an inspector to enter upon any property, or to inspect, examine or make inquiries in pursuance of his duties,

(b)
(b) fails to comply with any order, direction or require-
ment of an inspector made in pursuance of this Act or
any regulation, or
(c) in any manner whatsoever, obstructs an inspector in
the execution of his duties under this Act,
is guilty of an offence and is liable on summary convic-
tion to a fine not exceeding five hundred dollars, or to
imprisonment for a term not exceeding six months or to
both fine and imprisonment.

(2) An owner or operator who is dissatisfied with an
order, direction or requirement of an inspector may, before
he is convicted under this section for failure to comply
with such order, direction or requirement, submit the facts
with respect to such order, direction or requirement to the
Minister for his consideration and decision, and the Min-
ister may, before such conviction, revoke or amend the
order, direction or requirement. 1946, c. 7, s. 20.

21. Every person who enters without permission or Trespassing.
lawful authority or otherwise trespasses upon any factory
or magazine is guilty of an offence and is liable on summary
conviction to a fine not exceeding fifty dollars and he may
be forthwith removed from such factory or magazine by
any constable or by any person employed at such factory
or magazine. 1946, c. 7, s. 21.

22. Every person who commits any act that is likely Acts likely to
to cause an explosion or fire in or about any factory or
magazine, is guilty of an offence and is liable on summary
conviction to a fine not exceeding five hundred dollars or to
imprisonment for a term not exceeding six months, or to
both fine and imprisonment. 1946, c. 7, s. 22.

23. Every person who, by himself or his agent, has in his Manupossession,
possession, sells, offers for sale, makes, manufactures or
imports any explosive that is not an authorized explosive
is guilty of an offence and is, for a first offence, liable on
summary conviction to a fine not exceeding two hundred
dollars, or to imprisonment for a term not exceeding three
months, or to both fine and imprisonment, and, for each
subsequent offence, is liable on summary conviction to a
fine not exceeding five hundred dollars and not less than
fifty dollars, or to imprisonment for a term not exceeding six
months, or to both fine and imprisonment. 1946, c. 7, s. 23.

24. Every person who violates any provision of this General penalty.
Act or any regulation for which a penalty has not been
provided, is guilty of an offence and is, for the first offence,
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liable on summary conviction to a fine not exceeding two hundred dollars and, for each subsequent offence, is liable on summary conviction to a fine not exceeding five hundred dollars. 1946, c. 7, s. 24.

25. Any official employed under this Act who without due authority from the Department discloses any confidential information is guilty of an offence and is liable on summary conviction to a fine not exceeding two hundred and fifty dollars or to imprisonment for a term not exceeding three months and is not thereafter eligible for employment in the service of Her Majesty. 1946, c. 7, s. 25.

26. Nothing in this Act relieves any person of the obligation to comply with the requirements of any licence law, or other law or by-law of any province or municipality, lawfully enacted, with regard to the storage, handling, sale or other dealing with explosives, nor of any liability or penalty imposed by such law or by-law for any violation thereof. 1946, c. 7, s. 26.

27. (1) Where a person is convicted of an offence for having in possession, selling, offering for sale, storing, using, making, manufacturing or importing any explosive that is not an authorized explosive, the court or judge, in addition to any other penalty that may be imposed, shall declare that the explosive by means of, or in relation to which, the offence was committed, be forfeited to the Crown, and thereupon the explosive may be seized and may be destroyed or otherwise disposed of by such person or persons in such manner and at such time and place as the Minister may direct, but no such explosive shall be destroyed or otherwise disposed of pending an appeal against such conviction or before the time within which such appeal may be taken has expired.

(2) Any explosive that appears to the Minister to be abandoned or to have deteriorated and to be a danger to persons or property may be seized and destroyed or otherwise disposed of by such person, in such manner and at such time and place as the Minister may direct. 1946, c. 7, s. 27.

28. The powers conferred upon the Minister by sections 6, 7 and 9 may be exercised by such person or persons as the Governor in Council may from time to time designate. 1946, c. 7, s. 28.

R.S., 1952.
29. A licence or permit issued under the Act of Newfoundland relating to the manufacture, storage, importation and sale of explosives, chapter 54 of the Consolidated Statutes of Newfoundland, 1916, shall be deemed to be a licence or permit issued under this Act for the purposes stated in the licence or permit, as the case may be. 1949, c. 6, s. 48.
CHAPTER 103.

An Act respecting the Export of Certain Articles.

SHORT TITLE.

1. This Act may be cited as the Export Act. R.S., c. 63, Short title. s. 1.

2. The Governor in Council may, if any country now or hereafter imposes a duty upon the articles enumerated in Schedule A, or any of them, when imported into such country from Canada, by proclamation, declare an export duty chargeable upon logs and pulpwood exported from Canada to such country, that is to say:—on pine, Douglas fir, spruce, fir balsam, cedar and hemlock logs and pulpwood, or any of them, an export duty not exceeding three dollars per thousand feet, board measure; but in case of the export of any such logs or pulpwood in shorter lengths than nine feet, a rate per cord may be levied in the same manner not greater than the equivalent of the rate of three dollars per thousand feet, board measure. R.S., c. 63, s. 2; 1950, c. 50, s. 10.

3. The Governor in Council may by proclamation impose the export duties hereinafter mentioned upon the following ores and metals:

(a) on nickel contained in matte, or in the ore, or in any crude or partially manufactured state, and on copper contained in any matte or ore that also contains nickel, when exported from Canada, as to such nickel an export duty not exceeding ten cents per pound, and as to such copper an export duty not exceeding two cents per pound;

(b) on ores that contain copper, or any metal other than nickel or lead, when exported from Canada, an export duty not exceeding fifteen per cent of the value of the said ores;

(c) on lead ores, and on lead and silver ores, when exported from Canada to a country that imposes an import duty on lead in bars, or in the form of pig lead, in R.S., 1952.
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in excess of the import duty on lead contained in lead ores, or in lead and silver ores, an export duty on the lead contained in the ores so exported from Canada to an amount per pound equivalent to such excess. R.S., c. 63, s. 3; 1950, c. 50, s. 10.

4. (1) The export duties provided for by this Act are chargeable after the publication of the proclamation by which they are declared chargeable or imposed.

(2) The Governor in Council may by proclamation from time to time remove and reimpose any such export duty. R.S., c. 63, s. 4; 1950, c. 50, s. 10.

5. (1) The Governor in Council may by regulation prohibit the exportation from Canada of

(a) petroleum in its crude or partly manufactured state, and

(b) pulpwood of the variety, kind, place of origin or having the particulars of identification or ownership or production described in the regulation.

(2) Every regulation shall be laid before both Houses of Parliament within the first fifteen days of the session next after the date thereof, and such regulation shall remain in force until the day immediately succeeding the date of prorogation of that session of Parliament and no longer unless during the session it is approved by resolution of both Houses of Parliament. R.S., c. 63, s. 7.

6. (1) Notwithstanding the provisions of any other statute or law or of any regulation made thereunder or of any bond, agreement or other instrument relating thereto,

(a) no intoxicating liquor now or hereafter held in bond or otherwise under the control of officials of the Government of Canada under the provisions of the Excise Act, the Customs Act or any other statute of Canada, shall be released or removed from any bonding warehouse, distillery, brewery or other building or place in which such liquor is stored in any case in which the liquor proposed to be removed is destined for delivery in any country into which the importation of such liquor is prohibited by law,

(b) it is unlawful to grant a clearance to any vessel having on board any intoxicating liquor destined for delivery in any country into which the importation of such liquor is prohibited by law, and

(c) it is unlawful to make any entry for exportation of any intoxicating liquor, destined for delivery in any country into which the importation of such liquor is prohibited by law.

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(2) In this section "intoxicating liquor" means any liquor coming within the definition of "intoxicating liquors" in the Canada Temperance Act.

(3) The Governor in Council may make such orders and regulations as he may consider necessary for giving effect to any of the provisions of this section. 1930, c. 19, s. 1.

SCHEDULE A.

Timber or lumber or wood, viz.: lumber and timber planks and boards of amaranth, cocob oral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, spanish cedar, oak, hickory, whitewood, African teak, black-heart ebony, lignum vitae, red cedar, redwood, satinwood and white ash, when not otherwise manufactured than rough-sawn or split or creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals and other lumber when not further manufactured than dressed on one side only or creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber hewn or sawed, squared or sided or creosoted; laths, pickets and palings; staves not listed or jointed of wood of all kinds; firewood, handle, heading, stave, and shingle bolts, hop poles, fence posts, railroad ties; hubs for wheels, posts, last blocks, wagon, oar, gun, heading and all like blocks or sticks rough hewn, or sawed only; felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured; hickory billets and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned mitred, throbated, faced, sized, cut to length, round tenoned or polished; shingles of wood; the wood of the persimmon and dogwood trees; and logs and round unmanufactured timber, ship timber or ship planking, not specially enumerated or provided for in the Customs Tariff. R.S., c. 63, Sch.
CHAPTER 104.

An Act respecting Export and Import Permits.

SHORT TITLE.

1. This Act may be cited as the Export and Import Short title. Permits Act. 1947, c. 17, s. 1.

INTERPRETATION.

2. In this Act, "Minister" means the Minister of Trade "Minister." Definition.
and Commerce. 1947, c. 17, s. 2.

3. (1) A list of goods to which section 5 shall apply may Establishment of list of be established and amended by order of the Governor in goods for export.
Council; but no article, other than arms, munitions, war materials or supplies, shall be included in such list unless the Governor in Council is satisfied that, in order to ensure an adequate supply and distribution in Canada of such article or any component or material used in the production thereof or in order to implement an intergovernmental arrangement or commitment it is necessary to regulate or control the export of such article.

(2) The Governor in Council may by order establish and List of amend a list of countries to which section 5 shall apply. countries. 1951, c. 15, s. 1.

4. (1) A list of goods to which section 6 shall apply may Establishment of list of be established and amended by order of the Governor in goods for import control.
Council; but no article shall be included in such list unless (a) the Governor in Council is satisfied that, by reason of the scarcity in world markets or governmental controls in the countries of origin or allocation by intergovernmental arrangement of such article, it is necessary to regulate or control the import of such article for the purposes of ensuring the best possible supply and distribution of the article in accordance with the needs of Canada, or (b) the price of such article is supported under the Agricultural Prices Support Act, the Fisheries Prices Support Act, the Agricultural Products Co-operative Marketing Act, or 

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(c) its production, supply, distribution or use is restricted or otherwise regulated under the authority of any Act of Parliament.

(2) The Governor in Council may by order establish and amend a list of countries to which section 6 shall apply. 1951, c. 15, s. 1.

5. No person shall export or attempt to export from Canada any goods included in a list established pursuant to subsection (1) of section 3, or any goods to a country named in a list established pursuant to subsection (2) of that section, except under the authority of and in accordance with a permit issued under this Act. 1948, c. 16, s. 2.

6. No person shall import or attempt to import into Canada any goods included in a list established pursuant to subsection (1) of section 4, or any goods from a country named in a list established pursuant to subsection (2) of that section, except under the authority of and in accordance with a permit issued under this Act. 1951, c. 15, s. 2.

7. No person shall, in any application for a permit under this Act or for the purpose of procuring the issue of any permit under this Act, wilfully furnish any false or misleading information or knowingly make any misrepresentation. 1948, c. 16, s. 3.

8. The Minister, or any person designated by the Minister, may issue to any person applying therefor a permit to export from Canada, to such place and in such quantity and of such quality as may be specified in the permit, any of the goods included in a list established pursuant to subsection (1) of section 3 or any goods to a country named in a list established pursuant to subsection (2) of such section and may amend, suspend or cancel any such permit. 1948, c. 16, s. 4.

9. The Minister, or any person designated by the Minister, may issue to any person applying therefor a permit to import into Canada from such place and in such quantity and of such quality as may be specified in the permit, any of the goods included in a list established pursuant to subsection (1) of section 4, or any goods from a country named in a list established pursuant to subsection (2) of that section, and may amend, suspend or cancel any such permit. 1951, c. 15, s. 3.

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10. A permit issued under this Act is not transferable and does not affect the obligation of the holder thereof to obtain any licence, permit or certificate to export or to import that may be required under any other law or to pay any tax, duty, toll or impost or other sum required by any law to be paid in respect of the export or import of the goods to which such permit applies. 1947, c. 17, s. 9.

11. The Governor in Council may make regulations prescribing the terms and conditions upon which permits may be issued and shall continue in force, including a requirement for the recovery from the applicant by Her Majesty or any other person named by the Minister of a sum that in the opinion of the Minister represents the pecuniary benefit that has enured to the applicant as a result of the payment of subsidy or any other advantage conferred by or pursuant to the regulation of domestic prices;

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

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

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

(e) generally for carrying out the purposes and provisions of this Act. 1947, c. 17, s. 10.

12. All officers, as defined in the Customs Act, before permitting the export or import of any goods included in a list of goods established pursuant to section 3 or section 4, or the export or import of any goods to or from any country named in a list of countries established pursuant to those sections, shall satisfy themselves that the exporter or the importer, as the case may be, has not violated or contravened any of the provisions of this Act and that all the requirements of this Act with reference to those goods have been complied with. 1951, c. 15, s. 4.

13. All goods tendered for export or exported from Canada or imported into Canada contrary to this Act or any regulation, shall be deemed to have been tendered for export or exported or imported contrary to the Customs Act and all the provisions of that Act and the regulations thereunder respecting search, detention, seizure, forfeiture and condemnation apply to or in respect of such goods. 1947, c. 17, s. 12.

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

(a) may be prosecuted under the provisions of the Criminal Code relating to summary convictions and if convicted is liable to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding twelve months or to both fine and imprisonment, or

(b) may, at the election of the Attorney General of Canada or the Attorney General of the Province, be prosecuted under indictment and if convicted is liable to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding five years or to both fine and imprisonment. 1947, c. 17, s. 13.

15. As soon as practicable after the 31st day of December of each year during which this Act is in force, the Minister shall prepare and lay before Parliament, if Parliament is then in session, a report of the operations under this Act for such year, or if Parliament is not then in session, within the first fifteen days of the next ensuing session. 1948, c. 16, s. 5.

16. This Act shall expire on the 31st day of July, 1954. 1951, c. 15, s. 5.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
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CHAPTER 105.

An Act to incorporate the Export Credits Insurance Corporation and to promote the revival of trade by the provision of Dominion Government guarantees to encourage exports from Canada.

SHORT TITLE.

1. This Act may be cited as the Export Credits Insurance Act. 1944-45, c. 39, s. 1.

PART I.

INTERPRETATION.

2. (1) In this Part,

(a) "advisory council" means the advisory council to the board of directors of the Corporation, as constituted by this Act;
(b) "Board" means the board of directors of the Corporation;
(c) "by-law" means a by-law made by the Board and approved by the Governor in Council pursuant to this Act;
(d) "contract of insurance" means a contract of insurance entered into pursuant to this Part;
(e) "Corporation" means the Export Credits Insurance Corporation;
(f) "export" means export from Canada;
(g) "exporter" means a person who exports or agrees to export goods;
(h) "Minister" means the Minister of Trade and Commerce;
(i) "person" includes any association or partnership; and
(j) "selling price" includes insurance, freight or other charges paid or to be paid by the exporter on the buyer's behalf.

(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.

1946, c. 49, s. 2.

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3. (1) There shall be a corporation to be known as Export Credits Insurance Corporation, consisting of those persons as members who for the time being are the Deputy Minister of Trade and Commerce, the Deputy Minister of Finance and the Governor of the Bank of Canada.

(2) The Corporation is a body corporate having capacity to contract and to sue and be sued in the name of the Corporation.

(3) Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Corporation 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 Corporation, in the name of the Corporation in any court that would have jurisdiction if the Corporation were not an agent of Her Majesty. 1944-45, c. 39, s. 3; 1950, c. 51, s. 9.

4. (1) The head office of the Corporation shall be at the City of Ottawa.

(2) The Corporation may establish offices or employ agents in any part of Canada, and if necessary may employ agents elsewhere than in Canada for purposes of enforcing any right that as a result of a contract of insurance may be vested in the Corporation. 1944-45, c. 39, s. 4.

5. (1) The Corporation shall be under the management of a board of directors composed of the members of the Corporation and not more than four other directors appointed from time to time by the Governor in Council, one of whom shall be appointed by the Governor in Council to be General Manager of the Corporation.

(2) Each director has one vote at a meeting of the Board.

(3) The directors, except the Deputy Minister of Trade and Commerce, the Deputy Minister of Finance, the Governor of the Bank of Canada and the General Manager, are entitled to receive for attendance at directors’ meetings, such fees as may be fixed by the by-laws of the Corporation, but the aggregate amount of the fees paid to all directors, exclusive of expenses, shall not exceed three thousand dollars in any fiscal year.

(4) The Governor in Council may remove or suspend, re-appoint or reinstate, or replace any director of the Corporation appointed by him. 1944-45, c. 39, s. 5; 1946, c. 49, s. 4.
6. (1) The directors of the Corporation shall appoint one of their number to be the Chairman of the Board who shall preside at meetings of the Board.

(2) In the event of absence or incapacity of the Chairman from whatever cause arising, the Board shall authorize a director to act as Chairman for the time being, who shall have and may exercise all the powers and functions of the Chairman. 1944-45, c. 39, s. 6.

7. (1) The Corporation may, notwithstanding anything in the Civil Service Act, employ such officers, advisers and employees for such purposes and on such terms and conditions as may be deemed desirable by the Board and each officer, adviser or employee so employed shall, before entering upon his duties, take an oath of fidelity and secrecy in the form prescribed by the by-laws of the Corporation.

(2) Notwithstanding anything in the Civil Service Act, the Civil Service Superannuation Act or any other Act of the Parliament of Canada, a civil servant who, at the time of his employment by the Corporation under or pursuant to this Act, is a contributor under the Civil Service Superannuation Act, shall continue to be a contributor under the said Act; his service to the Corporation shall be counted as service in the Civil Service for the purposes of the Civil Service Superannuation Act, and he, his widow and children or other dependants, if any, are eligible to receive the respective allowances or gratuities provided by the said Act; and in the event of his being retired from his office or position with the Corporation for any reason other than that of misconduct, he is eligible for re-appointment in the Civil Service or to receive the same benefits under the Civil Service Superannuation Act as if his office or position had been abolished.

(3) Any person who at the time of his employment by the Corporation under or pursuant to this Act holds a position in the Civil Service or is an employee within the meaning of the Civil Service Act, continues to retain and be eligible to receive all the benefits, except salary as a civil servant, that he would have been eligible to receive had he remained under that Act. 1944-45, c. 39, s. 7.

8. The Board may delegate to the General Manager or any officer, agent or employee of the Corporation, authority to act in the conduct of the business of the Corporation in all matters that are not by this Act or by the by-laws of the Corporation specifically reserved to be done by the Board. 1946, c. 49, s. 5.
9. (1) The Governor in Council may appoint an advisory council consisting of not more than fifteen members to advise the Board on all matters relative to the administration of Part I.

(2) The members of the advisory council shall serve without remuneration but may be paid their actual and reasonable disbursements incurred in connection with the performance of their duties as members of such advisory council. 1944-45, c. 39, s. 9.

10. (1) The authorized capital of the Corporation is five million dollars, and shall be divided into fifty thousand shares of the par value of one hundred dollars each.

(2) The Minister shall subscribe for the said fifty thousand shares at par and the Minister of Finance shall pay the amount of such subscription out of unappropriated moneys in the Consolidated Revenue Fund at such times and in such amounts as the Board requires.

(3) Whenever the Minister of Finance pays any part of such subscription, he shall in addition pay out of unappropriated moneys in the Consolidated Revenue Fund to the Corporation an equal amount, to be credited to capital surplus account, not exceeding in the aggregate, however, five million dollars.

(4) The shares of capital stock of the Corporation are not transferable and shall upon acquisition by the Minister be held in trust for Her Majesty. 1944-45, c. 39, s. 10.

11. (1) The Corporation may issue and sell bonds and debentures bearing such rates of interest and subject to such terms and conditions as the Board may approve.

(2) The Corporation may invest moneys of the Corporation in such manner as the Board may from time to time determine. 1944-45, c. 39, s. 11.

12. (1) The Board may make by-laws not inconsistent with Part I with respect to the following matters:

(a) the calling of meetings of the Board, the quorum and the conduct of business thereat;

(b) the duties and conduct of officers, employees and agents of the Corporation;

(c) the fees of directors;

(d) the matters to be referred to the advisory council, the calling of meetings of the advisory council and generally all matters relative to the advisory council;
(e) generally, the conduct of the affairs of the Corporation.

(2) A by-law is not effective until approved by the Governor in Council and upon becoming effective shall forthwith be published in the Canada Gazette. 1944-45, c. 39, s. 12.

13. (1) The Corporation may

(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;

(b) at the request of the Minister of Finance, act as his agent in respect of any matter arising under Part II; and

(c) do all such things as may be incidental to or consequential upon the exercise of its powers.

(2) The Board may, subject to the provisions of this Act or of any by-law, determine the terms and conditions upon which the Corporation will enter into any contract of insurance. 1944-45, c. 39, s. 13; 1946, c. 49, s. 7.

14. The liability of the Corporation under the contracts of insurance issued and outstanding shall not at any time exceed a total of ten times the aggregate of the amount of the paid-up capital and the surplus of the Corporation. 1946, c. 49, s. 8.

15. The Governor in Council may from time to time authorize the Minister of Finance to advance out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed an amount equal to five times the aggregate of the paid-up capital and surplus of the Corporation as indicated by the last quarterly statement of the Corporation. 1944-45, c. 39, s. 15.

16. The fiscal year of the Corporation shall be the year ending on the 31st day of December. 1946, c. 49, s. 9.

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17. (1) The Corporation shall within twenty-one days following the end of each quarter during its fiscal year make up and transmit to the Minister in such form as he may prescribe a statement of its assets and liabilities at the close of business on the last day of the preceding quarter.

(2) The Corporation shall make up and transmit to the Minister within three months after the end of each fiscal year in such form as he may prescribe a statement of its accounts for the fiscal year, together with such summary or report by the Chairman as he may determine desirable or as may be required by the Minister.

(3) A copy of the accounts and of the Chairman's report shall within fourteen days after the receipt thereof by the Minister be laid before Parliament or, if Parliament is not then sitting, within fourteen days after the commencement of the next ensuing session.

(4) A copy of each statement or report referred to in this section shall be published in the next succeeding issue of the Canada Gazette following its receipt by the Minister. 1944-45, c. 39, s. 17; 1946, c. 49, s. 10.

18. The accounts of the Corporation shall be audited by the Auditor General of Canada and the audited statements of such accounts shall be included in the Corporation's annual statement. 1944-45, c. 39, s. 18.

19. No statute relating to the insolvency or winding-up of any corporation applies to the Corporation and in no case shall the affairs thereof be wound-up unless Parliament so provides. 1944-45, c. 39, s. 19.

20. (1) Every director, officer or auditor of the Corporation who verifies or who has to do with the delivering or transmitting to the Minister of any statement, account, or return required to be furnished to the Minister pursuant to this Part and who knows the said statement, account or return to be false in any material particular, is guilty of an indictable offence and liable to imprisonment for not more than five years and not less than six months.

(2) Every person is guilty of an indictable offence and liable to imprisonment for a term not exceeding two years who wilfully makes any false statement

(a) in any application for insurance under this Act, or

(b) in any instrument given to the Corporation under the authority of this Act. 1944-45, c. 39, s. 20.

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21. (1) Where the Minister reports to the Governor in Council that

(a) the Board, having regard to the limitations imposed by section 14, is of opinion that a proposed contract of insurance will impose upon the Corporation a liability for a term or in an amount in excess of that which the Corporation would normally undertake in relation to any one contract, exporter, commodity or country, and

(b) in the opinion of the Minister it is in the national interest that the proposed contract be entered into, the Governor in Council may approve of and authorize the Corporation to enter into the proposed contract of insurance.

(2) All moneys required by the Corporation to discharge its liabilities arising under any contract of insurance entered into under this section shall be paid to the Corporation by the Minister of Finance out of unappropriated moneys in the Consolidated Revenue Fund.

(3) The liability of the Corporation under the contracts of insurance entered into under this section and outstanding shall not at any time exceed one hundred million dollars and shall not be included in the liability of the Corporation for the purposes of section 14.

(4) The Corporation shall maintain a separate account of all receipts and disbursements arising out of contracts entered into under this section and shall, if the Minister of Finance so directs, pay to the Receiver General of Canada any part of such receipts that the Minister considers to be in excess of the amount required to meet expenses and overhead arising out of such contracts.

(5) All orders in council made under this section while Parliament is in session shall be laid before Parliament during such session and, if made while Parliament is not in session, shall be laid before Parliament at the next ensuing session. 1948, c. 17, s. 1.

PART II.

INTERPRETATION.

22. In this Part,

(a) “Canadian-produced goods” means goods wholly or partly produced or manufactured in Canada or goods belonging to Her Majesty in right of Canada, or to Her Majesty in right of any province;

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"Canadian services." 
(b) "Canadian services" means services performed by persons ordinarily resident in Canada, or by Her Majesty in right of Canada or in right of any province;

"Cost of Canadian-produced goods." 
(c) "Cost of Canadian-produced goods" includes the cost of such services or supplementary work done or to be done in connection with the design, inspection, delivery, erection, installation or testing of goods purchased or to be purchased from an exporter, as may be determined by regulation;

"Export." 
(d) "Export" in the case of Her Majesty includes to sell or agree to sell goods situated outside of Canada;

"Exporter." 
(e) "Exporter" means a person, including Her Majesty in right of Canada or in right of any province, who exports or agrees to export goods from Canada;

"Person." 
(f) "Person" includes any association or partnership; and

"Security." 
(g) "Security" includes bills, promissory notes, bonds, debentures and any other evidences of indebtedness, shares, and any agreement to pay amounts drawn or to be drawn under a letter of credit. 1946, c. 49, s. 11.

23. (1) At any time before the 1st day of January, 1948, the Governor in Council on the recommendation of the Minister of Finance and the Minister of Trade and Commerce may, if he deems it advisable for the purpose of facilitating and developing trade or any branch of trade between Canada and any other country, authorize the Minister of Finance to

(a) guarantee the undertaking of the government or any agency of the government of any such other country to pay or its guarantee of the payment of the cost of Canadian-produced goods purchased from an exporter or the cost of Canadian services;

(b) make a loan to the government or any agency of the government of any such other country to enable such government or such agency or any person ordinarily resident in such other country to pay the cost of Canadian-produced goods purchased from an exporter or the cost of Canadian services; or

(c) purchase, acquire or guarantee any security issued or guaranteed by the government or by any agency of the government of any such other country to any person in Canada for payment of the cost of Canadian-produced goods purchased from an exporter or of the cost of Canadian services;

if the government of such other country requests the Government of Canada to give such guarantee, make such loan, or purchase, acquire or guarantee such securities and

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in the case of a guarantee undertakes to indemnify the Government of Canada against loss in connection therewith.  

(2) The aggregate amount of guarantees under subsection (1) outstanding at any time shall not exceed two hundred million dollars and the aggregate of the amount of loans made and outstanding at any time and the value of securities purchased or acquired and held at any one time under subsection (1) shall not exceed seven hundred and fifty million dollars.  

(3) The Governor in Council may determine the terms and conditions upon which any guarantee, loan, purchase, acquisition or guarantee of securities shall be made under this section. 1946, c. 49, s. 11.  

24. The Governor in Council may authorize the Minister of Finance to take such steps to enforce any undertaking of indemnity, collect any loan, or sell, realize upon or dispose of any security given, made or acquired under subsection (1) of section 23 as may be deemed advisable. 1944-45, c. 39, s. 23.  

25. The Minister of Finance may employ the Export Credits Insurance Corporation to act as his agent in respect of any matter arising under Part II. 1946, c. 49, s. 12.  

26. Any moneys necessary to carry out Part II may be paid out of unappropriated moneys in the Consolidated Revenue Fund. 1944-45, c. 39, s. 25.  

27. The Minister of Finance shall report to Parliament on the operation of Part II within thirty days after the end of each fiscal year or, if Parliament is not then sitting, within thirty days after the commencement of the next ensuing session. 1944-45, c. 39, s. 26.  

PART III.  

28. The Governor in Council may make regulations for any purpose for which regulations may be made under this Act and generally for carrying the purposes or provisions of this Act into effect. 1944-45, c. 39, s. 27.  

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.  
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY  
OTTAWA, 1952
CHAPTER 106.
An Act respecting the Expropriation of Lands.

SHORT TITLE.

1. This Act may be cited as the Expropriation Act. Short title.
R.S., c. 64, s. 1.

INTERPRETATION.

2. In this Act, Definitions.
(a) "conveyance" includes a "surrender" to the "Conveyance." Crown; and any conveyance to Her Majesty, or to the Minister, or to any officer of the department, in trust for or to the use of Her Majesty, shall be held to be a surrender;
(b) "department" means the department of the Government of Canada charged with the construction and maintenance of public work;
(c) "Exchequer Court" or "the Court" means the "Exchequer Court" or "Court."
Exchequer Court of Canada;
(d) "land" includes all granted or ungranted, wild or cleared, public or private lands, and all real property, messuages, lands, tenements and hereditaments of any tenure, and all real rights, easements, servitudes and damages, and all other things done in pursuance of this Act, for which compensation is to be paid by Her Majesty under this Act;
(e) "lease" includes any agreement for a lease; "Lease."
(f) "Minister" means the head of the department "Minister." charged with the construction and maintenance of the public work;
(g) "public work" or "public works" means and in- "Public "Public works." cludes the dams, hydraulic works, hydraulic privileges, harbours, wharfs, piers, docks and works for improving the navigation of any water, the lighthouses and beacons, the slides, dams, piers, booms and other works for facilitating the transmission of timber, the roads

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and bridges, the public buildings, the telegraph lines, Government railways, canals, locks, dry-docks, fortifications and other works of defence, and all other property, which now belong to Canada, and also the works and properties acquired, constructed, extended, enlarged, repaired or improved at the expense of Canada, or for the acquisition, construction, repairing, extending, enlarging or improving of which any public moneys are voted and appropriated by Parliament, and every work required for any such purpose, but not any work for which the money is appropriated as a subsidy only;

(h) "registrar of deeds" or "registrar" includes the registrar of land titles, or other officer with whom the title to the land is registered;

(i) "registry of deeds" or other words descriptive of the office of the registrar of deeds, includes the land titles office, or other office in which the title to the land is registered;

(j) "superintendent" means the superintendent of the public work of which he has, under the Minister, the charge and direction. R.S., c. 64, s. 2.

POWER TO TAKE LAND, ETC.

3. The Minister may by himself, his engineers, superintendents, agents, workmen and servants,

(a) enter into and upon any land to whomsoever belonging, and survey and take levels of the same, and make such borings, or sink such trial pits as he deems necessary for any purpose relative to the public work;

(b) enter upon and take possession of any land, real property, streams, waters and watercourses, the appropriation of which is, in his judgment, necessary for the use, construction, maintenance or repair of the public work, or for obtaining better access thereto;

(c) enter with workmen, carts, carriages and horses upon any land, and deposit thereon soil, earth, gravel, trees, bushes, logs, poles, brushwood or other material found on the land required for the public work, or for the purpose of digging up, quarrying and carrying away earth, stones, gravel or other material, and cutting down and carrying away trees, bushes, logs, poles and brushwood therefrom, for the making, constructing, maintaining or repairing the public work;

(d) make and use all such temporary roads to and from such timber, stones, clay, gravel, sand or gravel pits

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as are required by him for the convenient passing to and from the works during their construction and repair;

(e) enter upon any land for the purpose of making proper drains to carry off the water from the public work, or for keeping such drains in repair;

(f) alter the course of any river, canal, brook, stream or watercourse, and divert or alter, as well temporarily as permanently, the course of any rivers, streams, railways, roads, streets or ways, or raise or sink the level of the same, in order to carry them over or under, on the level of, or by the side of the public work, as he thinks proper; but before discontinuing or altering any railway or public road or any portion thereof, he shall substitute another convenient railway or road in lieu thereof; and in such case the owner of such railway or road shall take over the substituted railway or road in mitigation of damages, if any, claimable by him under this Act, and the land theretofore used for any railway or road, or the part of a railway or road so discontinued, may be transferred by the Minister to, and shall thereafter become the property of, the owner of the land of which it originally formed part; and

(g) divert or alter the position of any water-pipe, gas-pipe, sewer, drain, or any telegraph, telephone or electric light wire or pole. R.S., c. 64, s. 3.

4. Whenever it is necessary, in the building, maintaining or repairing of the public work, to take down or remove any wall or fence of any owner or occupier of land or premises adjoining the public work, or to construct any back ditches or drains for carrying off water, such wall or fence shall be replaced as soon as the necessity which caused its taking down or removal has ceased; and after the same has been so replaced, or when such drain or back ditch is completed, the owner or occupier of such land or premises shall maintain such walls or fences, drains or back ditches, to the same extent as such owner or occupier might be by law required to do, if such walls or fences had never been so taken down or removed, or such drains or back ditches had always existed. R.S., c. 64, s. 4.

5. (1) Whenever any gravel, stone, earth, sand or water is taken as aforesaid, at a distance from the public work, the Minister may lay down the necessary sidings, water-pipes or conduits, or tracks over or through any land intervening between the public work and the land on which such material or water is found, whatever the distance is; and all

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the provisions of this Act, except such as relate to the filing of plans and descriptions, shall apply and may be used and exercised to obtain the right of way from the public work to the land on which such materials are situate; and such right may be acquired for a term of years, or permanently, as the Minister thinks proper.

(2) The powers in this section contained may, at all times, be exercised and used in all respects, after the public work is constructed, for the purpose of repairing and maintaining the same. R.S., c. 64, s. 5.

6. Whenever for the purpose of procuring sufficient lands for railway stations or gravel pits, or for constructing, maintaining and using the public work, any land may be taken under the provisions of this Act, and by purchasing the whole of any lot or parcel of land, of which any part may be taken under the said provisions, the Minister can obtain the same at a more reasonable price, or to greater advantage than by purchasing such part only as aforesaid, he may purchase, hold, use or enjoy the whole of such lot or parcel, and also the right of way thereto, if the same is separated from the public work, and may sell and convey the same, or any part thereof, from time to time, as he deems expedient; but the compulsory provisions of this Act shall not apply to the taking of any portion of such lot or parcel which is not, in the opinion of the Minister, necessary for the purposes aforesaid. R.S., c. 64, s. 6.

7. (1) The Minister may employ any person duly licensed or empowered to act as a surveyor for any province of Canada or any engineer, to make any survey, or establish any boundary and furnish the plans and descriptions of any property acquired or to be acquired by Her Majesty for the public work.

(2) The boundaries of such properties may be permanently established by means of proper stone or iron monuments planted by the engineer or surveyor so employed by the Minister.

(3) Such surveys, boundaries, plans and descriptions shall have the same effect to all intents and purposes as if the operations pertaining thereto or connected therewith had been performed and such boundaries had been established and such monuments planted by a land surveyor duly licensed and sworn in and for the province in which the property is situate.

(4) Such boundaries shall be held to be the true and unalterable boundaries of such property, if

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(a) they are so established, and such monuments of iron or stone so planted, after due notice of the intention to establish and plant the same has been given in writing to the proprietors of the land thereby affected,

(b) a procès-verbal or written description of such boundaries is approved and signed in the presence of two witnesses by such engineer or surveyor on behalf of the Minister and by the other person concerned, or in case of the refusal of any proprietor to approve or to sign such procès-verbal or description, such refusal is recorded in such procès-verbal or description, and

(c) such boundary marks or monuments are planted in the presence of at least one witness who shall sign the said procès-verbal or description.

(5) It shall not be incumbent on the Minister or those acting for him to have boundaries established with the formalities in this section mentioned, but the same may be resorted to whenever the Minister deems necessary. R.S., c. 64, s. 7.

8. (1) In any case where Her Majesty has contracted with any person, whether corporation or individual, for the construction or execution of any public work, or where by direction of the Governor in Council, or of the Minister within the scope of his powers, any officer, employee or agent of Her Majesty is charged with the construction or execution of any public work, if in the opinion of the Governor in Council it be necessary or expedient that any material, wherever situate, which is required to be excavated or removed for the purposes of the work shall be excavated or removed by blasting, or by the use of explosives, the Governor in Council may authorize the work to be performed in that manner, notwithstanding that the blasting or explosions may cause damage to or may injuriously affect lands, buildings or property or the prosecution of any industry or work situate in the vicinity of the works or which may be thereby affected.

(2) Any such contractor, officer, employee or agent when so authorized by Order in Council may proceed with the blasting and use of explosives as by the Order in Council authorized, using due care and such precautions and prudent means as the circumstances of the case permit in order to avoid any unnecessary damage; and in any such case the owner or any person interested in the lands, buildings or other property which may be damaged or injuriously affected by the blasting or the explosions, and whether such damages or injurious affection be necessarily caused thereby or by negligence on the part of the contractor, his officers

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officers or servants, or any officer, employee or servant of Her Majesty in the operation of blasting or in the use of explosives, shall be entitled to receive compensation therefor from Her Majesty.

(3) Where the construction or execution of the public work is contracted for, then, unless the contract otherwise provides, the amount of compensation payable by Her Majesty shall be chargeable to the contractor; and, if not paid by him forthwith upon demand, may be recovered from him by Her Majesty as money paid to the contractor's use, or may be deducted from any moneys in the hands of Her Majesty belonging or in anywise payable to the contractor.

(4) The provisions of this section have effect and apply notwithstanding any action, suit or proceeding now pending or hereafter to be instituted in which it is sought to enjoin or restrain the contractor, his servants or agents or any officer, servant or agent of Her Majesty from proceeding with the work by means of blasting or the use of explosives or from blasting or using explosives in a manner to cause any damage or injury and notwithstanding any judgment, injunction or restraining order that may have been heretofore pronounced, entered or granted by any court enjoining or restraining the contractor, his servants or agents, or any officer, servant or agent of Her Majesty from blasting or using explosives, or from so doing in a manner to cause any damage or injury or otherwise from doing anything that has been authorized by the Governor in Council pursuant to this section, or that may be necessary to be done for carrying into effect or executing any power or authority hereunder conferred. R.S., c. 64, s. 8.

EXPROPRIATION.

9. (1) Land taken for the use of Her Majesty shall be laid off by metes and bounds; and when no proper deed or conveyance thereof to Her Majesty is made and executed by the person having the power to make such deed or conveyance, or when a person interested in such land is incapable of making such deed or conveyance, or when, for any other reason, the Minister deems it advisable so to do, a plan and description of such land signed by the Minister, the deputy of the Minister or the secretary of the department, or by the superintendent of the public work, or by an engineer of the department, or by a land surveyor duly licensed and sworn in and for the province in which the land is situate, shall be deposited of record in the office of the registrar of deeds for the county or registration division.
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sion in which the land is situate, and such land, by such
deposit, shall thereupon become and remain vested in Her
Majesty.

(2) When any land taken is required for a limited time
only, or only a limited estate or interest therein is required,
the plan and description so deposited may indicate, by
appropriate words written or printed thereon, that the land
is taken for such limited time only, or that only such
limited estate or interest therein is taken, and by the deposit
in such case, the right of possession for such limited time,
or such limited estate or interest, shall become and be
vested in Her Majesty.

(3) All the provisions of this Act, so far as they are
applicable, apply to the acquisition for public works of
such right of possession and such limited estate or interest.
R.S., c. 64, s. 9.

10. In case of any omission, mis-statement or erroneous
description in such plan or description, a corrected plan
and description may be deposited with like effect. R.S.,
c. 64, s. 10.

11. A plan and description of any land at any time in
the occupation or possession of Her Majesty, and used for
the purposes of any public work, may be deposited at any
time in like manner and with like effect as herein pro-
vided, saving always the lawful claims to compensation of
any person interested therein. R.S., c. 64, s. 11.

12. In all cases, when any such plan and description,
purporting to be signed by the deputy of the Minister, or
by the secretary of the department, or by the superin-
tendent of the public work, or by an engineer of the depart-
ment, or by a land surveyor duly licensed as aforesaid, is
deposited of record as aforesaid, the same shall be deemed
and taken to have been deposited by the direction and
authority of the Minister, and as indicating that in his judg-
ment the land therein described is necessary for the pur-
poses of the public work; and the said plan and description
shall not be called in question except by the Minister, or
by some person acting for him or for the Crown. R.S.,
c. 64, s. 12.

13. A copy of any such plan and description, certified
by the registrar of deeds, to be a true copy thereof, shall,
without proof of the official character or handwriting of
such registrar, be deemed and taken as prima facie evi-
dence of the original, and of the depositing thereof. R.S.,
c. 64, s. 13.

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14. A copy of any such plan and description, certified by the registrar of deeds, as mentioned in section 13, is prima facie evidence of the original and of the depositing thereof, although such registrar at the time the same is so offered in evidence, is dead, or has resigned or has been removed from office. R.S., c. 64, s. 14.

15. When the land taken is Crown land, under the control of the government of the province in which such land is situate, a plan of such land shall also be deposited in the Crown land department of the province. R.S., c. 64, s. 15.

AGREEMENTS AND CONVEYANCES.

16. Any tenant in tail or for life, grevé de substitution, seigneur, guardian, tutor, curator, executor, administrator, master or person, not only for and on behalf of himself, his heirs, successors and assigns, but also for and on behalf of those whom he represents, whether infants, issue unborn, lunatics, idiots, married women, or other persons, seized, possessed or interested in any land or other property, may contract and agree with the Minister for the sale of the whole or any part thereof, and may convey the same to the Crown; and may also contract and agree with the Minister as to the amount of compensation to be paid for any such land or property, or for damages occasioned thereto, by the construction of any public work, and give acquittance therefor. R.S., c. 64, s. 16.

17. In any case in which there is no guardian or other person to represent any person under any disability, the Court may, after due notice to the persons interested, appoint a guardian or person to represent for the purposes hereof such person so under such disability, with authority to give such acquittance. R.S., c. 64, s. 17.

18. The Court in making any order mentioned in sections 16 and 17 shall give such directions as to the disposal, application or investment of such compensation money as it deems necessary to secure the interests of all persons interested therein. R.S., c. 64, s. 18.

19. Any contract or agreement made hereunder and any conveyance or other instrument made or given in pursuance of such contract or agreement are good and valid to all intents and purposes whatsoever. R.S., c. 64, s. 19.

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20. Every such contract or agreement made before the deposit of plans and description, and before the setting out and ascertaining of the land required for the public work, shall be binding at the price agreed upon for the same land, if it is afterwards so set out and ascertained within one year from the date of the contract or agreement, and although such land has, in the meantime, become the property of a third person. R.S., c. 64, s. 20.

21. No surrender, conveyance, agreement or award under this Act shall require registration or enrolment to preserve the rights of Her Majesty under it, but the same may be registered in the registry of deeds for the place where the land lies, if the Minister deems advisable. R.S., c. 64, s. 21.

WARRANT FOR POSSESSION.

22. (1) When any resistance or opposition is made by any person to the Minister, or any person acting for him, entering upon and taking possession of any lands, a judge of the Court, or any judge of any superior court may, on proof of the execution of a conveyance of such lands to Her Majesty, or agreement therefor, or of the depositing in the office of the registrar of deeds of a plan and description thereof as aforesaid, and after notice to show cause given in such manner as he prescribes, issue his warrant to the sheriff of the district or county within which such lands are situate directing him to put down such resistance or opposition, and to put the Minister, or some person acting for him, in possession thereof. (2) The sheriff shall take with him sufficient assistance for such purpose, and shall put down such resistance and opposition, and shall put the Minister, or such person acting for him, in possession thereof; and shall forthwith make return to the Exchequer Court of such warrant, and of the manner in which he executed the same. R.S., c. 64, s. 22.

COMPENSATION.

23. The compensation money agreed upon or adjudged for any land or property acquired or taken for or injuriously affected by the construction of any public work shall stand in the stead of such land or property; and any claim to or encumbrance upon such land or property shall, as respects Her Majesty, be converted into a claim to such compensation money or to a proportionate amount thereof, and shall be void as respects any land or property so acquired or taken, which shall, by the fact of the taking possession

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possession thereof, or the filing of the plan and description, as the case may be, become and be absolutely vested in Her Majesty. R.S., c. 64, s. 23.

24. (1) Whenever, from time to time, or at any time before the compensation money has been actually paid, any parcel of land taken for a public work, or any portion of any such parcel, is found to be unnecessary for the purposes of such public work, or if it is found that a more limited estate or interest therein only is required, the Minister may, by writing under his hand, declare that the land or such portion thereof is not required and is abandoned by the Crown, or that it is intended to retain only such limited estate or interest as is mentioned in such writing.

(2) Upon such writing being registered in the office of the registrar of deeds for the county or registration division in which the land is situate, such land declared to be abandoned shall vest in the person from whom it was taken or in those entitled to claim under him.

(3) In the event of a limited estate or interest therein being retained by the Crown, the land shall so vest subject to the estate or interest so retained.

(4) The fact of such abandonment or vesting shall be taken into account, in connection with all the other circumstances of the case, in estimating or assessing the amount to be paid to any person claiming compensation for the land taken. R.S., c. 64, s. 24.

25. Where the compensation money agreed for or adjudged does not exceed one hundred dollars, it may, in any province, be paid to the person who, under this Act, can lawfully convey the land or property or agree for the compensation to be made in the case, saving always the rights of any other person to such compensation money as against the person receiving the same. R.S., c. 64, s. 25.

26. Every person who has any estate or interest in any land or property acquired or taken for, or injuriously affected by the construction of any public work, or who represents or is the husband of any such person, shall, upon demand made thereof by or on behalf of the Minister, furnish to the Minister a true statement showing the particulars of such estate and interest and of every charge, lien or encumbrance to which the same is subject, and of the claim made by such person in respect of such estate or interest. R.S., c. 64, s. 26.

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27. In any case in which land or property is acquired or taken for, or injuriously affected by, the construction of any public work, the Attorney General of Canada may cause to be exhibited in the Court an information in which shall be set forth:

(a) the date on which and the manner in which such land or property was so acquired, taken or injuriously affected;

(b) the persons who, at such date, had any estate or interest in such land or property and the particulars of such estate or interest and of any charge, lien or encumbrance to which the same was subject, so far as the same can be ascertained;

(c) the sums of money which the Crown is ready to pay to such persons respectively, in respect of any such estate, interest, charge, lien or encumbrance; and

(d) any other facts material to the consideration and determination of the questions involved in such proceedings. R.S., c. 64, s. 27.

28. (1) Such information shall be deemed and taken to be the institution of a suit against the persons named therein, and shall conclude with a claim for such a judgment or declaration as, in the opinion of the Attorney General, the facts warrant.

(2) The information shall be served in like manner as other informations, and all proceedings in respect thereof or subsequent thereto shall be regulated by and shall conform as nearly as may be to the procedure in other cases instituted by information in the Court. R.S., c. 64, s. 28.

29. Any person who is mentioned in any such information, or who afterwards is made or becomes a party thereto, may, by his answer, exception or defence, raise any question of fact or law incident to the determination of his rights to such compensation money or any part thereof, or in respect of the sufficiency of such compensation money. R.S., c. 64, s. 29.

30. Such proceedings, so far as the parties thereto are concerned, bar all claims to the compensation money or any part thereof, including any claim in respect of dower, or of dower not yet open, as well as in respect of all mortgages, hypotheses or encumbrances upon the land or property; and the Court shall make such order for the distribution, payment or investment of the compensation money.
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money and for the securing of the rights of all persons interested, as to right and justice, and according to the provisions of this Act, and to law appertain.  R.S., c. 64, s. 30.

31. Where the injury to any land or property alleged to be injuriously affected by the construction of any public work may be removed wholly or in part by any alteration in, or addition to, any such public work, or by the construction of any additional work, or by the abandonment of any portion of the land taken from the claimant, or by the grant to him of any land or easement, and the Crown, by its pleadings, or on the trial, or before judgment, undertakes to make such alteration or addition, or to construct such additional work, or to abandon such portion of the land taken, or to grant such land or easement, the damages shall be assessed in view of such undertaking, and the Court shall declare that, in addition to any damages awarded, the claimant is entitled to have such alteration or addition made, or such additional work constructed, or portion of land abandoned, or such grant made to him.  R.S., c. 64, s. 31.

INTEREST.

32. (1) Interest at the rate of five per cent per annum may be allowed on such compensation money from the time when the land or property was acquired, taken or injuriously affected to the date when judgment is given; but no person to whom has been tendered a sum equal to or greater than the amount to which the Court finds him entitled shall be allowed any interest on such compensation money for any time subsequent to the date of such tender.

(2) Where the Court is of opinion that the delay in the final determination of any such matter is attributable in whole or in part to any person entitled to such compensation money or any part thereof, or that such person has not, upon demand made therefor, furnished to the Minister within a reasonable time a true statement of the particulars of his claim required to be furnished as hereinbefore provided, the Court may, for the whole or any portion of the time for which he would otherwise be entitled to interest, refuse to allow him interest, or it may allow the same at such rate less than five per cent per annum as to the Court appears just.

(3) This section does not apply to any case where the land was expropriated or injuriously affected prior to the 7th day of July, 1900.  R.S., c. 64, s. 32.

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COSTS.

33. The costs of and incident to any proceedings hereunder shall be in the discretion of the Court, which may direct that the whole or any part thereof shall be paid by the Crown or by any party to such proceeding. R.S., c. 64, s. 33.

PAYMENT OF COMPENSATION OR COSTS.

34. The Minister of Finance may pay to any person, out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada, any sum to which, under the judgment of the Court, in virtue of the provisions of this Act, he is entitled as compensation money or costs. R.S., c. 64, s. 34.

LANDS VESTED IN HER MAJESTY.

35. (1) All lands, streams, watercourses and property acquired for any public work shall be vested in Her Majesty and, when not required for the public work, may be sold or disposed of under the authority of the Governor in Council.

(2) All hydraulic powers created by the construction of any public work, or the expenditure of public money thereon, shall be vested in Her Majesty, and any portion thereof not required for the public work may be sold or leased under the authority aforesaid.

(3) Any portion of the shore or bed of any public harbour, vested in Her Majesty, as represented by the Government of Canada, not required for public purposes, may, on the joint recommendation of the Ministers of Public Works and of Transport, be sold or leased under the authority aforesaid.

(4) No such sale or lease shall prejudice or affect any Private right or privilege of any riparian owner.

(5) The proceeds of all such sales and leases shall be accounted for as public money. R.S., c. 64, s. 34; 1936, c. 34, s. 4.

WORKS INTERFERING WITH NAVIGATION.

36. (1) Whenever in any Act of the Parliament of Canada authority is given by the appropriation of public money or otherwise to construct any bridge, wharf or other public work in any navigable water, such authority includes authority to interfere with the navigation of such water in any such navigation. R.S., 1952.
such manner and to such extent as is approved by
the Governor in Council, subject always to any provisions
of any such Act for limiting such interference.

(2) Every bridge, wharf or other public work heretofore
constructed with the public money of Canada in or over
navigable water, is and shall be deemed to be a lawful
work or structure. R.S., c. 64, s. 36.
CHAPTER 107.


SHORT TITLE.

1. This Act may be cited as the Extra-territorial Act. Short title. 1932-33, c. 39, s. 1.

2. Every Act of the Parliament of Canada now in force enacted prior to the 11th day of December, 1931, that in terms or by necessary or reasonable implication was intended, as to the whole or any part thereof, to have extra-territorial operation, shall be construed as if at the date of its enactment the Parliament of Canada then had full power to make laws having extra-territorial operation as provided by the Statute of Westminster, 1931. 1932-33, c. 39, s. 2.
CHAPTER 108.

An Act respecting Fair Wages and Hours of Labour in relation to Public Works and Contracts.

SHORT TITLE.

1. This Act may be cited as the Fair Wages and Hours Act. 1935, c. 39, s. 1.

INTERPRETATION.

2. In this Act, Definitions.

(a) “fair wages” means such wages as are generally accepted as current for competent workmen in the district in which the work is being performed for the character or class of work in which such workmen are respectively engaged; but shall in all cases be such wages as are fair and reasonable;

(b) “Minister” means the Minister of Labour. 1935, “Minister.”

3. (1) Every contract made with the Government of Canada for construction, remodelling, repair or demolition of any work is subject to the following conditions respecting wages and hours: Government contracts for work subject to certain conditions.

(a) all persons in the employ of the contractor, sub-contractor, or any other person doing or contracting to do the whole or any part of the work contemplated by the contract shall during the continuance of the work be paid fair wages; and

(b) the working hours of persons while so employed shall not exceed eight hours per day nor forty-four hours per week except in such special cases as the Governor in Council may otherwise provide, or except in cases of emergency as may be approved by the Minister.

(2) This section does not apply to the purchase of materials, supplies or equipment, for use in the work contemplated, under any contract of sale and purchase. 1935, c. 39, s. 3.
Workmen employed by the Government.

4. The wages and hours of all workmen employed by the Government of Canada on such works as are described in section 3, and who are excluded from the operation of the Civil Service Act, shall be those set forth in paragraphs (a) and (b) of subsection (1) of section 3. 1935, c. 39, s. 4.

Agreements for works involving Dominion aid.

5. (1) Whenever the grant or payment of any public moneys of Canada is authorized or made by way of contribution, subsidy, loan, advance or guarantee, for or in aid of the construction, remodelling, repair or demolition of any work, otherwise than for the Government of Canada, the party intended to receive such grant or payment (whether the government of any province or any municipal or other body or any person or agency whatever) shall, unless the grant or payment is by statutory authority or by agreement with the Government of Canada excepted from the operation of this section, be required to enter into an agreement with the Government of Canada in which there shall be set forth the terms and conditions upon which such grant or payment is to be made.

(2) In every such agreement, there shall be inserted stipulations, in such form and terms as the Governor in Council may approve, designed to secure, so far as may be practicable, the observance, in the execution of the work contemplated, of the following conditions respecting fair wages and hours of work, that is to say, the condition respecting fair wages set forth in paragraph (a) of subsection (1) of section 3 and the condition that the working hours of persons employed in the execution of the work shall not exceed eight hours per day nor forty-four hours per week except in such special cases as the Governor in Council may otherwise provide or except in cases of emergency which may be approved by the Minister.

Exception.

(3) This section does not apply to the purchase of materials, supplies or equipment, for use in the work contemplated, in any contract of sale and purchase. 1935, c. 39, s. 5.

Regulations.

6. The Governor in Council, on the recommendation of the Minister, may make regulations with regard to wages and hours of work herein provided for, except by section 5 and in relation to any agreement subject thereto, and without limiting the generality of the foregoing, save as aforesaid, may provide by regulation for

(a) the method of determining what are fair wages and the preparation and use of schedules of rates relating thereto;

(b) R.S., 1952.
(b) rates of wages for overtime;
(c) classifications of employment or work;
(d) the publication and posting of wage schedules;
(e) payment of wages to employees in case of default by the contractor or other party charged with such payment and recovery thereof from such contractor or other party;
(f) the keeping of proper books and records and the examination of the same by Government officers;
(g) the furnishing of such detailed information and evidence as may be deemed necessary to ensure payment of fair wages and the observance of hours of labour in accordance with the provisions of this Act;
(h) persons who may be employed in the execution of contracts referred to in this Act;
(i) the subletting of contracts;
(j) the penalties to be imposed for breaches of the provisions of this Act or regulations made hereunder; and
(k) generally for the due enforcement of the provisions of the Act and regulations. 1935, c. 39, s. 6.

7. This Act does not apply to any contract with the Government of Canada existing on the 1st day of May, 1936, nor to any contracts, agreements or works thereafter made or undertaken that are by order of the Governor in Council made before the execution of the contract declared to be excepted from the operation of the provisions of this Act. 1935, c. 39, s. 8.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952
CHAPTER 109.

An Act to provide for Family Allowances.

SHORT TITLE.

1. This Act may be cited as the Family Allowances Act. Short title. 1944-45, c. 40, s. 1.

INTERPRETATION.

2. In this Act, Definitions.

(a) "allowance" means the monthly allowance authorized by section 3; "Allowance."

(b) "child" means any person under the age of sixteen years who is a resident of Canada at the date of registration, and "Child."

(i) who was born in Canada and has been a resident of Canada since birth,

(ii) who has been a resident of Canada for one year immediately prior to the date of registration,

(iii) whose father's or mother's domicile at the time of such person's birth and for three years prior thereto was in Canada and has continued to be in Canada up to the date of registration, or

(iv) who was born while his father or mother was a member of the naval, army or air forces of Canada or within twelve months after his father or mother had ceased to be a member of such forces;

but does not mean any person who is in Canada contrary to the provisions of the Immigration Act;

(c) "institution" has such meaning as may be prescribed in the regulations;

(d) "maintains" means maintains wholly or substantially, "Maintains."

(tially, and "substantially" has such meaning as may be prescribed in the regulations;

(e) "Minister" means the Minister of National Health and Welfare;

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(f) R.S., 1952.
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Family Allowances.

"Parent."  (f) "parent" means a father, stepfather, adoptive father, foster father, mother, stepmother, adoptive mother, foster mother or any other person who maintains or has the custody of a child, but does not include an institution;

"Registration."  (g) "registration" means registration pursuant to section 4 and regulations;

"Regulations."  (h) "regulations" means regulations made by the Governor in Council pursuant to this Act. 1944-45, c. 40, s. 2; 1949, c. 17, s. 1.

Monthly allowance.  3. Subject as provided in this Act and in the regulations, there may be paid out of unappropriated moneys in the Consolidated Revenue Fund, in respect of each child resident in Canada maintained by a parent, the following monthly allowance:

(a) in the case of a child less than six years of age, five dollars per month;
(b) in the case of a child six or more years of age but less than ten years of age, six dollars per month;
(c) in the case of a child ten or more years of age but less than thirteen years of age, seven dollars per month; and
(d) in the case of a child thirteen or more years of age but less than sixteen years of age, eight dollars per month. 1944-45, c. 40, s. 3.

When and how payable.  4. (1) The allowance shall be payable only after registration of the child, and shall commence in the first month after registration, and shall be payable to a parent in accordance with the regulations or to such other person as is authorized by or pursuant to the regulations to receive the same.

(2) The allowance shall cease to be payable with the payment for the month when the child

(a) ceases to be maintained by a parent;
(b) ceases to be resident in Canada;
(c) attains the age of sixteen years;
(d) dies; or
(e) in the case of a female child, marries.

School attendance.  (3) The allowance shall cease to be payable if the child does not regularly attend school as required by the laws of the province where he resides, or does not receive training that, in the opinion of the competent educational authority designated by such province or, in the case of an Indian R.S., 1952.
Indian, or an Eskimo or a child resident in the Northwest Territories or the Yukon Territory, of the educational authority prescribed by regulation, is training equivalent to that which he would receive if he attended school; but where information as to school attendance or equivalent training, as may be requested, is not furnished by the competent educational authority of the province, the Governor in Council may prescribe the manner in which such information may be obtained.

(4) The increase in the allowance payable under section 3 consequent upon a child attaining his sixth, tenth or thirteenth birthday shall commence with the payment for the month following such birthday.

(5) A person to whom an allowance is payable shall, within one month of the allowance ceasing to be payable, report such fact in accordance with the regulations. 1944-45, c. 40, s. 4; 1946, c. 50, s. 1.

5. The allowance shall be applied by the person receiving the same exclusively towards the maintenance, care, training, education and advancement of the child, and, if the Minister or such officer as is authorized by the regulations in that behalf is satisfied that the allowance is not being so applied, payment thereof shall be discontinued or made to some other person or agency. 1944-45, c. 40, s. 5.

6. Where any person is dissatisfied with a decision as to his right to be paid an allowance or as to the amount of an allowance payable to him or as to any other matter arising under this Act, he may appeal against such decision to a tribunal to be established and conducted in accordance with the regulations, and the decision of the tribunal is not subject to appeal or review by any court of law. 1944-45, c. 40, s. 6.

7. No allowance under this Act shall be subject to taxation or to the operation of any law relating to bankruptcy or insolvency or be assigned, charged, attached, anticipated or given as security, and the allowance is payable subject to these conditions. 1944-45, c. 40, s. 7.

8. (1) Nothing in this Act shall preclude such adjustment of the deduction on account of a dependent child from tax payable under the Income Tax Act as may be necessary to avoid duplication of benefits under the Income Tax Act and this Act.

(2) Where he considers it necessary to prevent duplication the Governor in Council may by regulation provide for

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for the reduction or withholding of the allowance payable to any person receiving aid from the Government of Canada for the maintenance of a child in respect of whom the allowance is payable under this Act, but such reduction or withholding shall not be made by reason of a pension under the Pension Act or dependant's allowance payable in respect of a dependent child of a member of the naval, army or air forces of Canada. 1944-45, c. 40, s. 8; 1951 (2nd Sess.), c. 7, s. 18.

9. The Minister has the powers necessary to administer this Act, and he may

(a) establish committees or boards and arrange with departments of government and other public and private agencies and organizations to assist him in carrying out the purposes of this Act, and

(b) appoint any person to inquire into any matters concerning which information is required in the administration of this Act, which person shall have the powers of a commissioner appointed under Part I of the Inquiries Act. 1944-45, c. 40, s. 9.

10. The Minister may, with the approval of the Governor in Council, make arrangements with the government of any province to facilitate the carrying out of this Act. 1944-45, c. 40, s. 10.

11. The Governor in Council may make regulations to give effect to and carry out the objects of this Act, and, without restricting the generality of the foregoing, may by regulations

(a) provide generally or in respect of any province or any class of cases that payment shall be made to the parent prescribed in the regulations;

(b) provide that the allowance may be paid to any suitable person or agency in any case where it is considered necessary to do so by reason of the age, infirmity, ill health, insanity, improvidence or other reasonable cause of disqualification of the person to whom the allowance is otherwise payable, or in any case where it is considered that other special circumstances or reasonable cause of any kind whatsoever so require;

(c) provide the procedure of the tribunal established pursuant to section 6;

(d) provide, in the case of Indians and Eskimos, for payment of the allowance to such persons, to receive and apply the same, and for such purposes as may be authorized by the regulations;
(e) prescribe the manner and form of registration and
the information and evidence that may be required
in connection therewith; and

(f) impose penalties for violation of any such regulation
by way of fine not exceeding two hundred dollars or
imprisonment for a term not exceeding three months
enforceable upon summary conviction. 1944-45, c. 40,
s. 11; 1946, c. 50, s. 2.

12. (1) Any person receiving an allowance or cheque
therefor to which he is not entitled shall forthwith return the amount thereof or the cheque.

(2) When an allowance has been paid to a person who
was not entitled thereto or in excess of the amount to
which a person was entitled under this Act, the amount so
paid to which the person was not entitled may be recovered
at any time from the person to whom it was paid or his
legal representative as a debt due to the Crown, and the
amount of any such indebtedness may be retained by
way of deduction or set off out of any sums of money which
may be payable to that person at any time under this Act.
1944-45, c. 40, s. 13.

13. (1) Every person is guilty of an offence and liable, on summary conviction, to imprisonment for a term not exceeding six months, with or without hard labour, or to a fine not exceeding five hundred dollars, or to both such imprisonment and such fine, who knowingly

(a) makes a false or misleading statement orally or in
writing with the intention of influencing any decision
with respect to the payment of an allowance either for
himself or for any other person;

(b) makes or presents to any inspector or person
appointed to make an inquiry under this Act any state-
ment or document that is false in any material part;

(c) cashes any cheque for an allowance to which he is
not entitled; or

(d) being a person to whom an allowance is payable, fails
to report, as required by subsection (5) of section 4,
that an allowance has ceased to be payable in respect
of such child or, in the case of a parent, that he has
ceased to maintain the child.

(2) No prosecution under this section or for an offence created by the regulations may be commenced after three years from the commission of the offence.

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(3) No prosecution under this section or for an offence created by the regulations shall be instituted without the written consent of the Minister. 1944-45, c. 40, s. 14.

14. The Minister shall submit to Parliament within fifteen days of the commencement of the first session of Parliament in each year a report of expenditures and administration in connection with this Act during the previous fiscal year. 1944-45, c. 40, s. 15.

15. The expenses necessary for the administration of this Act, other than payment of allowances, shall be payable out of moneys appropriated by Parliament for the purpose. 1944-45, c. 40, s. 16.

16. For the purposes of this Act,
(a) birth, residence and domicile in Newfoundland shall respectively be deemed to be birth, residence and domicile in Canada; and
(b) the expression "naval, army or air forces of Canada" includes any of the naval or army forces of Newfoundland. 1949, c. 6, s. 41; 1951 (2nd Sess.), c. 7, s. 24.
CHAPTER 110.

An Act to encourage the provision of Intermediate Term and Short Term Credit to Farmers for the Improvement and Development of Farms, and for the Improvement of Living Conditions thereon.

SHORT TITLE.

1. This Act may be cited as the Farm Improvement Loans Act. 1944-45, c. 41, s. 1.

INTERPRETATION.

2. (1) In this Act,

(a) "agricultural equipment" means implements, apparatus, appliances and machinery of any kind usually affixed to real or immovable property, for use on a farm, but does not include a farm electric system;

(b) "agricultural implements" means tools, implements, apparatus, appliances and machines, of any kind not usually affixed to real or immovable property, for use on, or in connection with a farm, and vehicles for use in the business of farming, and, without limiting the generality of the foregoing, includes plows, harrows, drills, seeders, cultivators, mowing machines, reapers, binders, threshing machines, combines, tractors, movable granaries, trucks for carrying products of agriculture, cream separators, churns, washing machines, spraying apparatus, incubators, milking machines, refrigerators and heating and cooking appliances for farming operations or use in the farm home of a kind not usually affixed to real or immovable property;

(c) "bank" means a bank incorporated by or under the provisions of the Bank Act;

(d) "class of farm improvement loans" means a prescribed class of farm improvement loans;

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(e) R.S., 1952.
"Borrower."

(e) "borrower" means a farmer to whom a farm improvement loan has been made;

"Farm."

(f) "farm" means land in Canada used for the purpose of farming which term includes live stock raising, dairying, fruit growing and all tillage of the soil;

"Farm electric system."

(g) "farm electric system" includes all machinery, apparatus and appliances for the generation or distribution of electricity on a farm whether or not affixed to real or immovable property;

"Farm improvement loan."

(h) "farm improvement loan" means a loan made by a bank to a farmer for the purpose of financing

(i) the purchase of agricultural implements,
(ii) the purchase of live stock,
(iii) the purchase or installation of agricultural equipment or a farm electric system,
(iv) the alteration or improvement of a farm electric system,
(v) the erection or construction of fencing or works for drainage on a farm,
(vi) the construction, repair or alteration of, or making of additions to, any building or structure on a farm, or
(vii) any work for the improvement or development of a farm designated in the regulations;

"Farmer."

(i) "farmer" means a person who is in possession of a farm and whose principal occupation consists of farming such farm;

"Guaranteed farm improvement loan."

(j) "guaranteed farm improvement loan" means a farm improvement loan made in accordance with the requirements of paragraphs (a) to (i) of subsection (1) of section 3 during the period when the said subsection is in operation in respect of the class of farm improvement loans to which such loan belongs;

"Live stock."

(k) "live stock" includes horses and mares, bulls, cows, oxen, bullocks, steers, heifers and calves, sheep, swine, and fur-bearing animals, and the offspring of any of them;

"Minister."

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

"Prescribed."

(m) "prescribed" means prescribed by regulation;

"Regulation."

(n) "regulation" means a regulation made pursuant to this Act.

"Live stock."

(2) For the purposes of this Act, and in respect of any farm improvement loan, for the purposes of the Bank Act, "live stock" includes poultry. 1944-45, c. 41, s. 2; 1947, c. 34, s. 1.

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GUARANTEED FARM IMPROVEMENT LOANS.

3. (1) The Minister shall, subject to the provisions of this section and sections 4 and 5, pay to a bank the amount of loss sustained by it as a result of a farm improvement loan, if

(a) the loan was made pursuant to an application signed by the borrower in the prescribed form, stating the purpose for which the proceeds of the loan were to be expended;

(b) the application stated that the borrower held an interest in the farm of the nature prescribed for the class of farm improvement loans to which such loan belongs;

(c) a responsible officer of the bank certified that he had scrutinized and checked the application for the loan with the care required of him by the bank in the conduct of its ordinary business;

(d) the principal amount of the loan did not at the time of the making of the loan, together with the amount owing in respect of other guaranteed farm improvement loans previously made to the borrower and disclosed in his application, or of which the bank had knowledge, exceed the sum of three thousand dollars;

(e) the loan was repayable in full by the terms thereof in not more than ten years;

(f) the rate of interest charged by the bank on the loan did not exceed five per cent per annum simple interest;

(g) no fee, service charge or charge of any kind other than interest, except such charge for insurance as may be authorized by the regulations, was, by the terms of the loan, payable to the bank in respect of the loan as long as the borrower was not in default;

(h) repayment of the loan was secured in the prescribed manner; and

(i) the loan was made on terms and in accordance with conditions prescribed for the class of farm improvement loan to which such loan belongs.

(2) The Minister is not liable under this section to make any payment to a bank in respect of a farm improvement loan unless such loan is within a class of farm improvement loans prescribed by regulation and is made after such date as may be fixed by the Minister with the approval of the Governor in Council for the coming into operation of this section in respect of such class.

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(3) The Minister may with the approval of the Governor in Council by notice to a bank terminate the operation of this section in respect of any class of farm improvement loans, such termination to be effective after a time set out in such notice, and the Minister is not liable under this Act to make any payment to the bank in respect of any farm improvement loan in such class made by the bank after such date; but such termination does not relieve the Minister of any liability imposed on him under this Act in respect of a farm improvement loan made by the bank before such termination.

(4) A notice given to the bank under subsection (3) is not effective unless the time of termination therein set out is at least twenty-four hours after receipt of the notice at the head office of the bank to which the notice is given. 1944-45, c. 41, s. 3.

4. (1) The Minister is not liable under this Act to pay to a bank, in respect of losses sustained by it as a result of farm improvement loans made by it during the period commencing on the 1st day of March, 1945, and ending on the 29th day of February, 1948, a total amount in excess of ten per cent of the aggregate principal amount of the guaranteed farm improvement loans made by the bank during that period.

(2) The Minister is not liable under this Act to pay to a bank in respect of losses sustained by it as a result of farm improvement loans made by it during the period commencing on the 1st day of March, 1948, and ending on the 28th day of February, 1951, a total amount in excess of ten per cent of the aggregate principal amount of the guaranteed farm improvement loans made by the bank during that period. 1948, c. 9, s. 1; 1951, c. 6, s. 1.

(3) The Minister is not liable under this Act to pay to a bank, in respect of losses sustained by it as a result of farm improvement loans made by it during the period commencing on the 1st day of March, 1951, and ending on the 28th day of February, 1954, a total amount in excess of ten per cent of the aggregate principal amount of the guaranteed farm improvement loans made by the bank during that period. 1948, c. 9, s. 1; 1951, c. 6, s. 1.

5. The Minister is not liable under this Act to make any payment to a bank in respect of loss sustained by it as a result of a farm improvement loan made after the aggregate principal amount of the guaranteed farm improvement loans made by all banks during the period commencing on the 1st day of March, 1951, and ending on the 28th day of February, 1954.

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February, 1954, exceeds two hundred million dollars or made more than nine years after the 1st day of March, 1945. 1951, c. 6, s. 2.

REGULATIONS.

6. The Governor in Council may, on the recommendation of the Minister, make regulations
(a) to define for the purposes of this Act the following expressions:
   (i) “repairs, alterations and additions”,
   (ii) “works for drainage”, and
   (iii) “responsible officer of the bank”;
(b) to designate works for the improvement or development of a farm, in addition to those specified in subparagraphs (i), (ii), (iii), (iv), (v) and (vi) of paragraph (h) of subsection (1) of section 2, for which farm improvement loans may be made;
(c) to prescribe a form of application for guaranteed farm improvement loans;
(d) to prescribe classes of farm improvement loans having regard to the purposes for which such loans are to be made, or otherwise;
(e) to prescribe in respect of any class of farm improvement loans,
   (i) the nature of the interest in a farm to be held by a borrower of a loan within the class,
   (ii) the security to be taken by the bank for the repayment of loans within the class,
   (iii) the terms of repayment and other terms not inconsistent with this Act, including provisions in respect of insurance, upon which loans within the class are to be made, and
   (iv) conditions to the liability of the Minister under this Act in respect of loans within the class in addition to but not inconsistent with the conditions set out in paragraphs (a) to (h) of subsection (1) of section 3;
(f) to prescribe forms of notes, agreements, certificates and other documents to be used in connection with a guaranteed farm improvement loan, or necessary or advisable for the effective operation of this Act;
(g) to provide that in the event of actual or impending default in the repayment of a guaranteed farm improvement loan the bank may, notwithstanding anything in this Act, with the approval of the borrower, alter or revise by way of an extension of time or otherwise any of the terms of the loan, or any agreement in connection

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connection therewith, and that such alteration or revision shall not discharge the liability of the Minister in respect thereof under this Act;

(h) to prescribe in the event of default in the repayment of a guaranteed farm improvement loan, the legal or other measures to be taken by the bank and the procedure to be followed for the collection of the amount of the loan outstanding and the disposal or realization of any security for the repayment thereof held by the bank;

(i) to prescribe the method of determination of the amount of loss sustained by a bank as a result of a guaranteed farm improvement loan;

(j) to prescribe the procedure to be followed by a bank in making a claim for loss sustained by it as a result of a guaranteed farm improvement loan;

(k) to prescribe the steps to be taken by a bank to effect collection on behalf of the Minister of any guaranteed farm improvement loan in respect of which any payment has been made by the Minister to the bank under this Act and to provide that in the event of neglect by the bank to take such steps the amount of such payment may be recovered by the Minister;

(l) to require reports to be made periodically to the Minister by a bank in respect of guaranteed farm improvement loans made by it; and

(m) to make provision for any other matter that he deems necessary or advisable to carry out the purpose and intention of this Act. 1944-45, c. 41, s. 6.

SPECIAL POWERS OF BANK.

7. (1) Notwithstanding anything in the Bank Act or any other statute, if a bank makes a guaranteed farm improvement loan

(a) for the purpose of financing the construction, repair or alteration of or making of additions to, any building or structure on a farm, or

(b) for any purpose other than that specified in paragraph (a) and the principal amount of the loan exceeds two thousand dollars and the period for repayment thereof is longer than five years,

the bank may, at the time of making the loan take as security for the repayment thereof and the payment of interest thereon

(c) a mortgage or hypothec upon the farm in respect of which the proceeds of the loan are to be expended. or

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(d) an assignment of the rights and interest of a purchaser of the farm under an agreement of sale.

(2) A bank shall have and may exercise, in respect of any mortgage, hypothec or assignment made under this section and the real or immovable property affected thereby, all rights and powers that it would have or might exercise if such mortgage, hypothec or assignment had been taken by the bank by way of additional security under the Bank Act. 1944-45, c. 41, s. 7; 1948, c. 9, s. 2.

OFFENCES.

8. (1) Any person who makes a statement in an application for a guaranteed farm improvement loan that is false in any material respect or who uses the proceeds of such loan for a purpose other than that stated in his application, is guilty of an offence and liable to a fine of not less than twenty-five dollars and not more than five hundred dollars.

(2) Where any person is convicted of an offence under this section, there shall be imposed on him, in addition to any fine, a penalty equal to such amount of the farm improvement loan made to him in respect of which such offence was committed as has not been repaid by him, with interest thereon to the date of such conviction, and such penalty shall be paid to the bank by which such loan was made, or if payment has been made by the Minister to the bank in respect of such loan under this Act, such penalty shall be paid to the Receiver General of Canada, and payment of such penalty shall discharge the liability of such person to repay such loan. 1944-45, c. 41, s. 8.

GENERAL.

9. (1) Where payment is made by the Minister to a bank under this Act in respect of any loss sustained by the bank as a result of a guaranteed farm improvement loan, the bank shall execute a receipt in favour of the Minister in the prescribed form, and the Minister shall thereupon be subrogated in and to all the rights of the bank in respect of such loan and without limiting the generality of the foregoing, all rights and powers of the bank in respect of the loan, and in respect of any judgment in respect thereof obtained by the bank, and in respect of any security taken by the bank for the repayment thereof shall thereupon be vested in the Minister on behalf of Her Majesty, and the Minister is entitled to exercise all the rights, powers and privileges which the bank had or might exercise in respect thereof.
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of such loan, judgment or security, and to commence or continue any action or proceeding in respect thereof, and to execute any documents necessary by way of release, transfer, sale or assignment thereof, or in any way to realize thereon.

(2) Any document purporting to be a receipt in the prescribed form and purporting to be signed on behalf of the bank shall be evidence of the payment by the Minister to the bank under this Act in respect of the loan therein mentioned and of the execution of such document on behalf of the bank. 1944-45, c. 41, s. 9.

**10.** The Minister may enter into an agreement on such terms and conditions as he may deem advisable with a bank or with any person engaged in the manufacture or distribution of agricultural implements, agricultural equipment, electrical appliances and supplies or of any supplies or materials which may be utilized in the making of any improvements to a farm pursuant to a farm improvement loan, or with both any such bank and any such person, to provide for the repossession or disposal of any property upon which security is taken by the bank for the repayment of a guaranteed farm improvement loan. 1944-45, c. 41, s. 10.

**11.** The Minister is charged with the administration of this Act, and may, with the approval of the Governor in Council, appoint such officers, inspectors, clerks and employees as he deems necessary to carry out the provisions of this Act according to their true intent and purpose and may, with such approval, fix their remuneration. 1944-45, c. 41, s. 11.

**12.** The Minister may pay any amount payable to a bank under this Act and any amount necessary to meet the expenses incurred in the administration of this Act out of unappropriated moneys in the Consolidated Revenue Fund. 1944-45, c. 41, s. 12.

**13.** The Minister shall annually prepare a report with respect to the administration of this Act during the preceding calendar year, and such report shall thereupon be laid before Parliament, or, if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session. 1944-45, c. 41, s. 13.

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

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CHAPTER 111.

An Act to facilitate Compromises and Arrangements between insolvent Farmers and their Creditors.

WHEREAS in view of the depressed state of agriculture in the Provinces of Manitoba, Saskatchewan and Alberta during the period immediately following 1929 the present indebtedness of certain farmers in that area is beyond their capacity to pay; and it is in the national interest to retain such farmers on the land as efficient producers and for such purpose it is necessary to provide means whereby compromises or rearrangements may be effected of debts of such farmers, and also to simplify the operation of the Bankruptcy Act with respect to farmers generally: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as the Farmers' Creditors Arrangement Act. 1943-44, c. 26, s. 1.

BANKRUPTCY AND INSOLVENCY PROVISIONS.

2. (1) In this Act,
(a) "Appeal Court" means an Appeal Court constituted by this Act;
(b) "composition" means a composition in satisfaction of debts;
(c) "court" means the county or district court of the county court district or judicial district in which the farmer resides;
(d) "Court of Appeal" means, in the Province of Manitoba and the Province of Saskatchewan, the Court of Appeal of the respective province and, in the Province of Alberta, the Appellate Division of the Supreme Court of Alberta;

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"Creditor." (e) "creditor" includes a secured creditor and any person to whom a farmer owes any debt and includes the Crown, as well in right of any province as in right of Canada;

"Debt." (f) "debt" includes

(i) taxes, rates, assessments or charges, including any interest or penalties thereon, levied or made under or pursuant to any statute, payable by a farmer to, or charged on the property, or any part thereof, of a farmer in favour of the Crown, as well in right of any province as in right of Canada, or any municipality or other person; and any such taxes, rates, assessments or charges so payable or charged shall, for all purposes of this Act, be a debt owing by the farmer to the Crown aforesaid, or the municipality or other person to whom they are payable or in whose favour they are so charged, as the case may be;

(ii) money owing or payable under or secured by mortgage, pledge, charge or lien on or against the property of a farmer or any part thereof, or where a farmer holds property or any part thereof under an agreement for sale or conditional sale agreement or an assignment of an agreement for sale or conditional sale agreement, money owing or payable under such agreement for sale or conditional sale agreement to the vendor or to any assignee or transferee of the vendor; and money so owing, payable or secured shall, for all purposes of this Act, be a debt owing by the farmer to the holder of the mortgage, pledge, charge or lien or to the vendor under the agreement for sale or conditional sale agreement or to the assignee or transferee of the holder or vendor, notwithstanding the absence of privity of contract between him and the farmer or between the farmer and any other person and notwithstanding the making of any order nisi for foreclosure of the mortgage or for cancellation, determination or foreclosure of the agreement for sale; and any money owing or payable from time to time by way of interest on such money shall be deemed to form part of such debt;

"Extension of time." (g) "extension of time" means an extension of time for the payment of debts;

"Farmer." (h) "farmer" means a person whose principal occupation consists in farming, which term includes stock raising, dairying and the tillage of the soil;

"Incurred before the 1st day of May, 1935." (i) "incurred before the 1st day of May, 1935", with reference to a debt owing by a farmer, means a debt incurred by the farmer before such date or owing by him

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him by reason of a debt incurred by some other person before such date and assumed or otherwise incurred by him prior to the 15th day of December, 1943; and all money at any time owing by the farmer by reason of any such debt, including interest or arrears of interest, whether such interest or arrears accrued or accrues due before or after such date, or money owing under any agreement by way of renewal of or collateral to or in any way in substitution for any such debt, whether such agreement was made before or after such date, is deemed to form part of such debt and to have been incurred when such debt was first incurred by the farmer or by such other person;

(j) “member of the family”, with reference to a deceased “Member farmer or a farmer who is mentally incompetent.”

means a parent or a widow or widower or a brother, sister or a child or grandchild of the farmer;

(k) “mortgage” includes a deed of sale or other conveyance of property with a right of redemption;

(l) “Official Receiver” means an Official Receiver under this Act;

(m) “personal representative” means the executor, administrator or other personal representative of a deceased person according to the law of the province to which the context extends, and includes any person appointed in the manner authorized by law to administer the affairs of a person who is mentally incompetent;

(n) “proposal” means a proposal for a composition, extension of time or scheme of arrangement made under this Act;

(o) “regulation” means a regulation made under this Act;

(p) “resides” means ordinarily resides, and “residing” means ordinarily residing;

(q) “scheme of arrangement” means a scheme of arrangement in relation to the payment of debts;

(r) the “Farmers’ Creditors Arrangement Act, 1934” means the said Act as amended from time to time.

(2) Unless it is otherwise provided, expressions contained in this Act have the same meaning as in the Bankruptcy Act, and this Act shall be read and construed as one with the Bankruptcy Act, but shall have full force and effect notwithstanding anything contained in the Bankruptcy Act, and the provisions of the Bankruptcy Act and Bankruptcy Rules, except as in this Act or in the regulations R.S., 1952.
regulations otherwise provided, apply mutatis mutandis in the case of proceedings hereunder including meetings of creditors. 1943-44, c. 26, s. 2.

OFFICIAL RECEIVERS.

3. (1) The Clerk of the Court shall be the Official Receiver under this Act for the county court district or judicial district in which he is Clerk of the Court.

(2) The Governor in Council may appoint one or more Official Receivers in any county court district or judicial district in addition to or in substitution for the Clerk of the Court.

(3) An Official Receiver, notwithstanding that he is the holder of any other office whether Dominion or provincial, is, notwithstanding anything contained in any other statute or law, bound to perform the functions and duties of the Official Receiver.

(4) The provisions of the Bankruptcy Act requiring Official Receivers to keep the Canada Gazette on file do not apply in the case of Official Receivers appointed under this Act. 1943-44, c. 26, s. 3.

COURTS.

4. (1) In the case of an assignment by, or petition against, a farmer under the Bankruptcy Act, and all matters and proceedings relating thereto under the said Act, the court has exclusive jurisdiction in bankruptcy subject to appeal as provided in sections 150 to 154 of the Bankruptcy Act.

(2) The judge of the court shall exercise the powers vested in the Registrar by section 149 of the Bankruptcy Act.

(3) The Clerk of the Court shall perform all the duties of the Registrar, except his judicial duties. 1943-44, c. 26, s. 4.

5. In the case of a proposal made by a farmer under this Act the court has exclusive jurisdiction in bankruptcy and in respect of all matters and proceedings relating thereto under this Act, subject to appeal as hereinafter provided. 1943-44, c. 26, s. 5.

ASSIGNMENTS BY AND PETITIONS AGAINST FARMERS.

6. (1) In the case of an assignment by or petition against a farmer under the Bankruptcy Act, an Official Receiver in the county court district or judicial district in which the farmer resides, shall be the Official Receiver for the purposes of the said Act.

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(2) The Official Receiver shall perform the functions and duties of the Official Receiver, Custodian and Trustee under the Bankruptcy Act, and the meetings of creditors shall be held at his office. 1943-44, c. 26, s. 6.

PROPOSALS BY FARMERS IN ALBERTA, MANITOBA AND SASKATCHEWAN.

7. (1) Where a farmer residing in the Province of Alberta, Manitoba or Saskatchewan
(a) who did not make a proposal under the Farmers' Creditors Arrangement Act, 1934, or
(b) who made a proposal under the Farmers' Creditors Arrangement Act, 1934, pursuant to which a composition, extension of time or scheme of arrangement was approved by the court or confirmed by the Board of Review on or before December 31, 1938,
is unable to meet his debts as they become due, if two-thirds of the total amount thereof are owing by him in respect of debts incurred before the 1st day of May, 1935, he may make a proposal under this Act for a composition, extension of time or scheme of arrangement either before or after an assignment under the Bankruptcy Act.

(2) In the case of a farmer coming under paragraph (b) of subsection (1), the debts of the farmer means his debts under the composition, extension of time or scheme of arrangement and otherwise. 1943-44, c. 26, s. 7.

8. (1) Where
(a) a farmer residing in the Province of Alberta, Manitoba or Saskatchewan dies, or
(b) a personal representative is appointed to administer the affairs of such a farmer by reason of his mental incompetence,
if such farmer was at the date of his death or of such appointment entitled to make a proposal under section 7, the personal representative may apply to the court for leave to make and file a proposal as the personal representative of the decedent or of such farmer.

(2) Where such farmer has died or such appointment was made before the 15th day of December, 1943, and after the 3rd day of July, 1934, if such farmer would have been entitled at the date of his death or of such appointment to make a proposal under section 7 if this Act had then been in operation, the personal representative may apply to the court for leave to make and file a proposal as the personal representative of the decedent or of such farmer.

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(3)
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Leave granted by court.

(3) Where the court is satisfied that a member of the family of the decedent or of such farmer resides and will continue to reside on the farm of the decedent or of such farmer, who intends and is able to operate the same, the court shall, upon such terms and conditions as it deems fit, by order, grant such application, and upon such order being made the personal representative is entitled to make and file a proposal in the like manner and with the like results as the decedent or mentally incompetent farmer might have done if death had not ensued or if the personal representative had not been appointed. 1943-44, c. 26, s. 8.

FILING PROPOSAL.

9. A proposal shall be in writing, and shall be filed with the Official Receiver for the county court district or judicial district in which the farmer resides, or if the proposal is made by the personal representative of a farmer, with the Official Receiver for the county court district or judicial district in which the said farmer resided. 1943-44, c. 26, s. 9.

EFFECT OF FILING A PROPOSAL.

10. (1) On a proposal being filed the property of the farmer shall be deemed to be under the authority of the court until a composition, extension of time or scheme of arrangement is approved or confirmed by the court or the court declines to formulate a proposal pursuant thereto, and the court may make such order as it deems necessary for the preservation of the property.

(2) No farmer who has filed a proposal has capacity, except with the leave of the court, to sell or otherwise dispose of any property that is deemed to be under the authority of the court as provided in this section, except crops, or any share or part thereof, or livestock or other personal property sold or otherwise disposed of in the ordinary course of the operation of his farm, but the farmer shall be required to account for the proceeds thereof by the Official Receiver or the court. 1943-44, c. 26, s. 10.

Stay of proceedings by creditors.

11. On a proposal being filed no creditor shall, so long as the property of the farmer is deemed to be under the authority of the court as provided in section 10, have any remedy against the property or person of the farmer or shall commence or continue any proceedings under the Bankruptcy Act or any action, execution or other proceedings, judicial or extra-judicial, for the recovery of a debt.

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the realization of any security or the taking of any property out of the possession of the farmer, unless with leave of the court and on such terms as the court may impose. 1934-44, c. 26, s. 11.

PROCEEDINGS BEFORE OFFICIAL RECEIVER.

12. Upon a proposal being filed the Official Receiver shall forthwith convene a meeting of the creditors, and shall perform the duties and functions required by the Bankruptcy Act to be performed by a trustee in the case of a proposal for a composition, extension of time or scheme of arrangement under the Bankruptcy Act. 1943-44, c. 26, s. 12.

13. The Official Receiver, the person filing a proposal or any creditor may, although the court has not been requested to formulate a proposal, apply to the court to determine any question of law that it is necessary to decide for the purpose of disposing of any proposal, and the court has exclusive jurisdiction subject to appeal as hereinafter provided, to decide such question whether it relates to the application of this Act in respect of the person filing such proposal or in respect of any debt, or otherwise. 1943-44, c. 26, s. 13.

14. (1) A proposal filed by a farmer and approved by the creditors or as amended and approved by the farmer and by the creditors shall be submitted by the Official Receiver to the court, and the court may, by order, approve the composition, extension of time or scheme of arrangement therein proposed, and upon such approval, it is binding upon the creditors and the farmer.

(2) The court shall, before approving the composition, extension of time or scheme of arrangement, hear a report of the Official Receiver as to the terms thereof and as to the conduct of the farmer and any objections that may be made by or on behalf of any creditor.

(3) Where the court is of opinion that the terms of the composition, extension of time or scheme of arrangement are not reasonable, or are not fair and just in relation to the creditors or any of them or the farmer, the court shall, by order, refuse to approve it. 1943-44, c. 26, s. 14.

FORMULATION OF PROPOSAL BY COURT.

15. On the written request of a creditor or of the farmer, where the Official Receiver reports that the farmer has made a proposal but that no proposal has been approved by the creditors or where the court has refused to approve a composition, 1943-44, c. 26, s. 15.
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composition, extension of time or scheme of arrangement submitted to it by the Official Receiver pursuant to a proposal, the court shall endeavour to formulate an acceptable proposal to be submitted to the creditors and the farmer. 1943-44, c. 26, s. 15.

16. The court shall base its proposal upon the present and prospective capability of the farmer to meet his debts as they become due and the productive value of the farm. 1943-44, c. 26, s. 16.

17. The court has exclusive jurisdiction, subject to appeal as hereinafter provided, to hear and decide all questions of fact and all questions of law, whether relating to the application of this Act in respect of any person filing a proposal or in respect of any debt, or otherwise, that in its opinion it is necessary to decide for the purpose of formulating a proposal. 1943-44, c. 26, s. 17.

18. The court shall consider representations on the part of all parties interested in the proposal. 1943-44, c. 26, s. 18.

19. The court may, by order, decline to formulate a proposal in any case where it does not consider that it can do so in fairness and justice to the creditors or the farmer or where it finds that the farmer has not acted in good faith in his conduct in relation to the creditors in the management of his farm or the disbursement of his income. 1943-44, c. 26, s. 19.

CONFIRMATION BY COURT.

20. A proposal formulated by the court shall be submitted to the creditors and to the farmer. 1943-44, c. 26, s. 20.

21. Where a proposal formulated by the court is approved by the creditors and by the farmer, the court may, by order, confirm the composition, extension of time or scheme of arrangement therein proposed and, upon such confirmation, it is binding upon the creditors and the farmer. 1943-44, c. 26, s. 21.

22. Where the creditors or the farmer decline to approve a proposal formulated by the court, the court may, nevertheless, by order, confirm the composition, extension of time or scheme of arrangement therein proposed or as amended by it, and, upon such confirmation, it is binding upon the creditors and the farmer. 1943-44, c. 26, s. 22.

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23. (1) There shall be an Appeal Court in each of the Provinces of Alberta, Manitoba and Saskatchewan which shall consist of one judge to be appointed by the Governor in Council from the judges of the courts of each of the said Provinces invested with original or appellate jurisdiction in bankruptcy by the Bankruptcy Act.

(2) The Governor in Council may, in case of the sickness or absence from Canada or engagement upon other duties of the judge of an Appeal Court or for any other reason that he deems sufficient specially appoint a judge having the qualifications for appointment hereinbefore mentioned as an ad hoc judge of the Appeal Court for such period as he may deem necessary.

(3) The Governor in Council may appoint a Registrar of the Appeal Court in each of the said Provinces, and may fix his remuneration, and may appoint such other officers, clerks and employees as may be deemed necessary to assist him in the performance of his duties and may fix their remuneration. 1943-44, c. 26, s. 23.

24. An appeal may be taken from any judgment or order of the court made in any proceedings under this Act pursuant to a proposal, including an order approving or confirming a composition, extension of time or scheme of arrangement or declining to formulate a proposal, to the Appeal Court in the province in which the court has jurisdiction, and shall be asserted, heard and decided according to the ordinary procedure governing appeals from judgments or orders of the court to the Court of Appeal in such province, subject to any special rules of practice and procedure relating thereto made under this Act. 1943-44, c. 26, s. 24.

25. Where an appeal is taken from a judgment or order of the court delivered or made in any proceedings under this Act pursuant to a proposal, the judge delivering such judgment or making such order shall make a written report setting out all information obtained by him upon which he purported to act in delivering such judgment or making such order, and the information so reported shall be part of the record before the Appeal Court. 1943-44, c. 26, s. 25.

26. The Appeal Court shall have and exercise on any appeal all jurisdiction, powers and authority of the court appealed from and of the Court of Appeal of the province in which the Appeal Court has jurisdiction, and may draw inferences of fact and deliver the judgment or

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may make the order which the court appealed from ought to have made and, without restricting the generality of the foregoing, may confirm an order of the court approving or confirming a composition, extension of time or scheme of arrangement or may vary the terms thereof and confirm the same as varied or may quash such order and decline to formulate a proposal. 1943-44, c. 26, s. 26.

27. A decision of the Appeal Court is final. 1943-44, c. 26, s. 27.

NO FURTHER PROPOSAL.

28. No farmer is entitled to make more than one proposal under this Act. 1943-44, c. 26, s. 28.

ANNULMENT OF COMPOSITION, ETC.

29. (1) Where the affairs of a farmer have been arranged by a composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under the Farmers’ Creditors Arrangement Act, 1934, or approved or confirmed by the court under this Act, if the farmer defaults in carrying out any of the terms thereof and if such default was not due to causes beyond the control of the farmer, the court may, on the application of a creditor, annul the composition, extension of time or scheme of arrangement, but, notwithstanding any of the provisions of the Bankruptcy Act, no such composition, extension of time or scheme of arrangement shall be annulled by reason of the default of the farmer in carrying out the terms thereof except as provided in this section.

(2) The right of a creditor to make application to the court under this section does not affect any right that he may have to bring any action or commence any proceedings or otherwise to carry out or enforce his rights under the terms of the composition, extension of time or scheme of arrangement.

(3) Where the court has annulled a composition, extension of time or scheme of arrangement, the farmer shall be deemed to have committed an act of bankruptcy within the meaning of section 20 of the Bankruptcy Act, and Part II of the Bankruptcy Act, notwithstanding section 25 thereof, applies to such farmer.

(4) For the purpose of any application by a creditor to annul a composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under the Farmers’ Creditors Arrangement Act, 1934,
1934, pursuant to a proposal made by a farmer residing in Quebec, or the presentation of a petition in bankruptcy against any such farmer by reason of such annulment, "court" means, notwithstanding anything contained in this Act, the Superior Court of the judicial district in which the farmer resides, which shall have, for all purposes relating to any such application or petition, exclusive jurisdiction in bankruptcy subject to appeal as provided in sections 150 to 154 of the Bankruptcy Act, and for such purposes the judge thereof shall exercise the powers vested in the Registrar by section 149 of the Bankruptcy Act, and the prothonotary shall perform all the duties of the Registrar except his judicial duties. 1943-44, c. 26, s. 29.

GENERAL.

30. No composition, extension of time or scheme of arrangement approved or confirmed by the court pursuant to a proposal nor the approval or confirmation thereof shall release any person who under the Bankruptcy Act would not be released by an order of discharge if the farmer had been adjudged bankrupt, nor shall the approval or confirmation thereof release a security given by any third person. 1943-44, c. 26, s. 30.

31. Whenever a composition, extension of time or scheme of arrangement has been approved or confirmed by the court pursuant to a proposal, the court may order the farmer or any creditor to execute or discharge any mortgage, conveyance or other instrument necessary to give effect thereto. 1943-44, c. 26, s. 31.

32. A composition, extension of time or scheme of arrangement approved or confirmed by the court pursuant to a proposal may provide for a composition, extension of time or scheme of arrangement in relation to a debt owing to a secured creditor, but in such case the concurrence of the secured creditor shall be required before approval thereof by the court unless the composition, extension of time or scheme of arrangement was formulated by the court. 1943-44, c. 26, s. 32.

33. (1) Where any debt secured on the land owned by a farmer or owing or payable by a farmer under an agreement for sale of any land has been reduced under any composition, extension of time or scheme of arrangement approved or confirmed by the court under this Act, the farmer shall not, except with the leave of the court granted upon such terms and conditions as the court thinks fit, sell or otherwise dispose of such land or any part thereof or his interest.

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interest therein within a period of three years after the date on which the composition, extension of time or scheme of arrangement was approved or confirmed.

(2) The conditions imposed by the court upon granting leave to any farmer to make any such sale or other disposition may include a condition that such portion of the selling price or other consideration, as the court deems equitable, having regard to all the circumstances and in particular to any improvements made to the land since the date of such approval or confirmation, shall become payable into the court in such manner and within such time as the court directs, and shall be applied by the court for the benefit of any holder of security on the said land or the vendor or assignee of the vendor under the agreement for sale. 1943-44, c. 26, s. 33.

34. Nothing in this Act or in any composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under the Farmers' Creditors Arrangement Act, 1934, or approved or confirmed by the court under this Act, relating to the debts or affairs of a purchaser of land, or of an assignee of a purchaser of land, under agreement for sale from the Director of Soldier Settlement, shall be deemed to limit or restrict the powers of the said Director to rescind such agreement for sale or to exercise any other of the powers conferred on him in connection therewith, if the purchaser or assignee defaults in carrying out the terms of the composition, extension of time or scheme of arrangement. 1943-44, c. 26, s. 34.

35. Section 34 of the Bankruptcy Act does not apply to a proposal or to a composition, extension of time or scheme of arrangement approved or confirmed by the court pursuant to a proposal. 1943-44, c. 26, s. 35.

36. The provisions of the Bankruptcy Act relating to gazetting do not apply in the case of an assignment by or a petition against a farmer or a proposal. 1943-44, c. 26, s. 36.

37. No costs shall be awarded on any application, motion or hearing before the court or the Appeal Court, except that the Appeal Court may, if of opinion that there were no reasonable grounds for bringing an appeal, order the appellant to pay the costs of any other party appearing on the appeal. 1943-44, c. 26, s. 37.

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CONTINUATION OF PROCEEDINGS.

38. (1) Where a farmer who has made a proposal dies, or a personal representative is appointed to administer his affairs by reason of his mental incompetence, if no composition, extension of time or scheme of arrangement has been approved or confirmed by the court or the court has not declined to formulate a proposal before the death of the farmer or such appointment, the personal representative may apply to the court for leave to continue the proceedings in respect of the proposal as the personal representative of the decedent or of such farmer.

(2) Where the court is satisfied that a member of the family of the decedent or of such farmer resides and will continue to reside on the farm, who intends and is able to operate the same, the court shall, upon such terms and conditions as it deems fit, by order, grant such application, and upon such order being made the personal representative is entitled to proceed with the proposal in the like manner and with the like results as the decedent or mentally incompetent farmer might have done if death had not ensued or if the personal representative had not been appointed. 1943-44, c. 26, s. 38.

APPRaisERS OF LAND.

39. (1) The Governor in Council may appoint any person employed on the staff of the Director of Soldier Settlement of Canada or of the Canadian Farm Loan Board as a District or Field Supervisor or as a Land Appraiser or otherwise in any position the duties of which include the valuing of lands, as an appraiser of land for the purposes of this Act.

(2) An appraiser of land shall, upon the request of the court or of the Appeal Court, inspect any lands or any farm specified in such request, and shall appraise the productive value thereof.

(3) Such appraiser of land shall make a written report to the court or the Appeal Court, as the case may be, setting out the value of the lands or farm as appraised by him and giving particulars of the manner in which the total value thereof is made up and the reasons for the value placed thereon by him.

(4) The court or the Appeal Court is not bound by any such appraisal, but such appraisal shall be admitted as evidence on any hearing before the court or the Appeal Court.

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(5) An appraiser of land appointed under this Act shall, before entering upon his duties, take the following oath before a judge of the court or of an Appeal Court, namely:

I (A.B.) do solemnly and sincerely swear that I will faithfully and honestly fulfil the duties which devolve upon me as an appraiser of land under the Farmers' Creditors Arrangement Act. So help me God.

1943-44, c. 26, s. 40.

RULES AND REGULATIONS.

G. in C. may make rules and regulations governing the procedure in the case of an assignment by or a petition against a farmer under the Bankruptcy Act or a proposal, including the advertising to be done in each case, and the procedure in relation to the exercise of the jurisdiction under this Act of the court or the Appeal Court and to give effect to the provisions of this Act, and may establish a tariff of fees to be paid in any such case, including the remuneration of the Official Receiver acting as Official Receiver, Custodian or Trustee under the Bankruptcy Act or under this Act.

(2) Every trustee acting as such under this Act is subject to such supervision by the Superintendent of Bankruptcy as the Governor in Council may determine.

1943-44, c. 26, s. 41.

(1) The Minister of Finance is charged with the administration of this Act, and the expenses necessary for such administration are payable out of any unappropriated moneys of the Consolidated Revenue Fund.

(2) The Minister shall, at the end of the fiscal year, prepare a report of expenditure incurred and of proceedings taken under this Act, and shall lay the same before Parliament forthwith or, if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session. 1943-44, c. 26, s. 42.

INTEREST ON FARM LOANS.

(1) Notwithstanding the provisions of any other statute or law, whenever any rate of interest exceeding seven per cent is stipulated for in any mortgage of farm real estate, if any person liable to pay the mortgage tenders or pays to the person entitled to receive the money the amount

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amount owing on such mortgage and interest to the time of payment, together with three months' further interest in lieu of notice, no interest shall after the expiry of three months' period aforesaid be chargeable, payable or recoverable in respect of the said mortgage at any rate in excess of five per cent per annum.

(2) This section applies in the case of any mortgage here- of this section. Application tofore or hereafter made and whether or not the principal sum is due and owing at the time such tender or payment is made. 1943-44, c. 26, s. 43.