

SUMMARY OF PROPOSED LEGISLATION*

DOMINION

Bill 195—The Foreign Exchange Control Act.

This bill is to make statutory provision for foreign exchange control, which is now in force under orders in council passed under the War Measures Act.

Bill 199—An Act to amend the Soldier Settlement Act.

It is proposed to reduce the interest rate for soldier settlers to 3½ per cent.

Bill 249—An Act to amend the Exchequer Court Act.

The number of puisne judges of the Exchequer Court of Canada is increased from two to three by this bill.

Bill 250—The Judges Act, 1946.

This is to replace the Judges Act as amended. Provision is made for a one-third increase in the salaries of judges.

Bill 251—The Canadian Commercial Corporation Act.

This bill is to establish the Canadian Commercial Corporation, which is to assist in the development of trade between Canada and other nations.

Bill 253—An Act to amend The National Emergency Transitional Powers Act, 1945.

It is proposed that the 1945 act should expire on the 60th day after Parliament first meets in 1947 instead of on the 15th day.

Bill 300—The Canada - United Kingdom Income Tax Agreement Act, 1946.

This is to give the force of law to an agreement made in June, 1946, between Canada and the United Kingdom for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

Bill 301—The Canada - United Kingdom Succession Duty Agreement Act, 1946.

This bill is to give the force of law to an agreement signed on June 5th, 1946, between Canada and the United Kingdom for the avoidance of double taxation and the prevention of fiscal evasion with respect to duties on the estates of deceased persons.

Bill 302—The Merchant Seamen Compensation Act.

It is proposed to make statutory provision for the payment of workmen's compensation to merchant seamen employed on ships engaged in trading on foreign or home-trade voyages where provincial workmen's compensation acts do not apply. Claims for compensation will be made to a Merchant Seamen Compensation Board appointed by the Governor in Council.

Bill 303—An Act to amend the Criminal Code.

Amendments are proposed to permit Saskatchewan to return to the twelve-man jury and to maintain the six-man jury in Alberta.

* The more important measures of a public nature introduced in the Dominion Parliament since the last issue are summarized here. The summary is based on the bills as introduced and does not take account of amendments made during their passage through Parliament. No provincial legislature was in session during the period covered.

Bill 305—The Canadian Information Service Act.

This bill is to establish on a statutory basis the Canadian Information Service.

Bill 306—An Act to amend The National Housing Act, 1944.

A number of administrative and procedural changes are proposed. The normal term of repayment of loans to home owners is extended to 25 years.

Bill 307—The Reinstatement in Civil Employment Act, 1946.

This bill is a consolidation of The Reinstatement in Civil Employment Act, 1942, the Reinstatement Regulations (Order in Council P.C. 77 of January 11th, 1945) and other orders in council.

Bill 308—An Act to amend The Family Allowances Act, 1944.

Section 4(2) (school attendance) and section 11 (designation of other payees) are clarified.

Bill 309—An Act respecting War Crimes.

This bill gives statutory force to the War Crimes Regulations (Canada), enacted by Order in Council, which govern the custody, trial and punishment of persons charged with or suspected of war crimes.

Bill 325—The Supervisors War Service Benefits Act.

This is to give statutory authority for the granting of certain benefits to auxiliary services supervisors.

Bill 326—The Fire Fighters War Service Benefits Act.

It is proposed to give statutory authority for the granting of benefits to fire fighters. The benefits were originally authorized by order in council.

Bill 328—The Allied Veterans Benefits Act.

This bill is to give statutory authority to the benefits for allied veterans that are contained in Order in Council P.C. 7516 of January 22nd, 1946.

Bill 329—An Act to amend the Pension Act.

Many changes are proposed in the Pension Act, including a number that were first enacted by orders in council.

Bill 331—The War Veterans' Allowance Act, 1946.

This bill is to replace The War Veterans' Allowance Act and ten orders in council.

Bill 332—The Veterans' Business and Professional Loans Act.

It is proposed by this measure to encourage banks to lend additional funds to veterans seeking to establish themselves in a business or a profession.

Bill 333—An Act to amend The Veterans' Rehabilitation Act.

A number of amendments are proposed, including the re-enactment of provisions contained in orders in council.

Bill 335—The Civilian War Pensions and Allowances Act.

It is proposed to give statutory authority to certain orders in council conferring pension benefits on various classes of persons other than members of the armed forces.

Bill 336—An Act to amend The Veterans' Land Act, 1942.

Proposes amendments to sections 9, 23 and 37 of the act.

Bill 367—An Act to amend the Immigration Act.

Amendments are proposed to bring the Immigration Act into conformity with The Canadian Citizenship Act.

Bill 368—An Act to amend the Income War Tax Act.

Provision is made for a complete revision and simplification of the tax rates with reductions in tax liability. It is proposed to tax co-operatives on the lines recommended by the McDougall Commission. The provisions relating to appeals are entirely revised. An Income Tax Appeal Board will be set up to provide a less expensive and more convenient method of appeal from income tax assessments. (It will be noted that the establishment of an Appeal Tribunal was urged by The Canadian Bar Association in its brief to the Senate Committee on Taxation in April, 1946). An Income Tax Advisory Board will also be created to advise the Minister of National Revenue upon the exercise of certain discretionary powers.

Bill 369—An Act to amend the Customs Tariff.

There are a number of minor changes in Schedule A to the Customs Tariff.

Bill 370—An Act to amend The Excess Profits Tax Act, 1940.

The provisions for the taxation of the profits of every corporation are removed from the act and the rate of tax on excess profits is reduced from 20 to 15 per cent.

Bill 371—An Act to amend the Excise Act, 1934.

Several changes, chiefly of an administrative character, are proposed.

Bill 372—An Act to amend the Special War Revenue Act.

Changes are made in the provisions relating to the taxation of insurance companies and part VII, which deals with the securities transfer tax, is revised.

Bill 373—An Act to amend The Dominion Succession Duty Act.

The rates of taxation in respect to successions are doubled and provincial duties are allowed as a deduction up to one-half of the Dominion duties.

Bill 391—An Act to amend The Canadian Broadcasting Act, 1936.

Several administrative and financial amendments are proposed.

Bill 392—An Act to amend the Militia Pension Act.

The amendments include the addition of a new Part V applicable to persons who enter the permanent forces after March 31st, 1946.

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