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NOTEWORTHY CHANGES IN STATUTE LAW.[1]

The statutes available at the date of preparing this report are as follows:

Canada, 1924; Alberta, 1925; British Columbia, 1924; Manitoba, 1925; New Brunswick, 1924; Nova Scotia, 1925; Ontario, 1925; Prince Edward Island, 1924; Quebec, 1925, and Saskatchewan, 1924-25. The last session of Parliament was prorogued on Saturday, June 27th, 1925, but a month elapsed before an officially printed copy of any of the Acts passed could be obtained, and even then only a very few were available. Hence the limited references to recent Dominion legislation in this report.

REVISION OF THE STATUTES.

An Act respecting the Revised Statutes of Canada, passed in 1924, refers to a revision, classification and consolidation in progress at the hands of commissioners appointed in December, 1923, and provides for the deposit of the completed roll with the Clerk of the Parliaments and a subsequent proclamation fixing a date at which the revised Acts will come into force. We may expect, therefore, to have the work for use in 1926.

While the Dominion allows twenty years to elapse between these consolidations, the provinces are in general satisfied with a shorter period. Saskatchewan revised and consolidated its statutes in 1920, Alberta in 1922, Nova Scotia in 1923, and British Columbia in 1924. Manitoba consolidated in 1924 the amendments made since the revision of 1913, and New Brunswick has appointed a commission for the revision and consolidation of its statutes, the last work of the kind having been done in 1903.

[1] This is the Report of the Canadian Bar Association Committee on Statute Law changes presented at the Annual Meeting, 1925.

Whatever differences of opinion may exist as to the wisdom of codification, there can be none as to the advantage of having the whole of the statute law periodically revised and issued in compact form.

Conciliation in Industrial Disputes.

The decision of the Privy Council in the case of the *Toronto Electric Commissioners* v. *Snider et al.*,[1] holding The Industrial Disputes Investigation Act, 1907, otherwise known as The Lemieux Act, *ultra vires*, has been followed by legislation intended to restrict the scope of the Act to matters within the undoubted jurisdiction of Parliament.

The Act, it will be remembered, provides for the appointment of a Board of Conciliation and Investigation to which disputes between employer and employed may be referred, with power to summon witnesses, administer oaths, call for documents, enter premises and punish for disobedience or contempt. Section 56 makes it unlawful for an employer to lock out or for employees to strike on account of any dispute until there has been a reference. By section 57 employers and employed are bound to give at least thirty days' notice of an intended change affecting conditions of employment with respect to wages or hours. These and other provisions, it was held by the Board, deal with property and civil rights as their main subject matter, and might have been validly enacted by a provincial legislature.

A section has now been added restricting the application of the Act to "any work, undertaking or business which is within the legislative authority of the Parliament of Canada," under which expression are included works and undertakings falling within the exceptions to clause 10 of section 92 of the B.N.A. Act, those carried on in connection with navigation and shipping, those "carried on or operated by aliens, including foreign corporations immigrating into Canada to carry on business," the works and undertakings of Dominion corporations, any dispute the regulation of which as proposed is not within the exclusive jurisdiction of a provincial legislature and any dispute declared to be subject to the Act "by reason of any real or apprehended national emergency." The Act is also made to extend to "any dispute which is within the exclusive legislative jurisdiction of any province and which, by the legislation of the province, is made subject to the provisions of the Act."

During the discussion of the amendments in Parliament doubts were freely expressed as to their sufficiency to overcome the difficulties raised by the judgment in the *Snider* case.

[1] (1925) A.C. 396.

Insurance.

Canada.—By an Act passed in 1924 the Dominion Insurance Act, 1917, was amended to provide that "any Canadian company, or any alien, whether a natural person or a foreign company," engaging in the insurance business without a license from the minister, and "any British company or British subject not resident in Canada" who, without such license, immigrates into Canada for the purpose of so engaging, shall be guilty of an offence and liable to punishment. These provisions are contained in penalty sections corresponding to sections 11 and 12 of the Act and are not to apply to individuals acting on behalf of unlicensed provincial companies.

The provinces have for many years been regulating the business of insurance, and Acts dealing with almost every phase of the subject may be found upon their statute books, but for some time past efforts have been made to extend the authority of the Dominion with regard thereto and thus to withdraw the subject matter as far as possible from provincial control. By The Insurance Act, 1910, (D) all persons engaging in the insurance business in Canada, with certain exceptions of which the most important was provincial companies carrying on business wholly within the limits of the province, were required to take out Dominion licenses. Sections 4 and 70, containing the relevant prohibitions and penalties, came before the Privy Council in The Insurance Reference,[2] and were declared *ultra vires* as dealing with "civil rights in the province." At the same time it was stated that Parliament might by properly framed legislation prohibit a foreign company from carrying on business in Canada without a Dominion license, even if the business carried on were confined to a single province.

In 1917 the Act of 1910 was repealed and replaced by The Insurance Act, 1917, containing licensing provisions but not making it compulsory for any private individual or unincorporated association to become licensed as a condition of lawfully transacting the business of insurance. The Criminal Code was, however, amended to meet such cases, it being declared an indictable offence to carry on the business of insurance in Canada without a license, subject to certain exceptions in favour of provincial incorporations, societies or associations specially authorised and persons doing marine and inland marine insurance. This legislation in turn came before the Privy Council on an appeal from the appellate division of the Supreme

[2] (1916) A.C. 588.

Court of Ontario in the case of *Atty.-Gen. for Ontario* v. *Reciprocal Insurers.*[3] The Board found that the amendment to the Code, though in form criminal law, was really intended to give compulsory force to the regulative provisions of the Insurance Act, that it was in purpose and effect a measure for controlling the exercise of civil rights, and therefore an intrusion upon the sphere of provincial jurisdiction and invalid.

The Provinces.—Ontario consolidated its insurance law in 1924 and Saskatchewan did the same thing in 1925. Great progress has been made in rendering the provincial laws upon insurance in its different branches uniform throughout Canada. The Life Insurance Act prepared by the Commissioners on Uniformity of Legislation has now been adopted by all the provinces save Quebec. Uniform conditions in fire insurance policies drawn by the same body have been adopted in British Columbia, Manitoba, Ontario and Saskatchewan, with a few changes, the most important of which are a provision that no variation of the statutory conditions is to be binding upon the insured, and a redraft of condition 17. Instead of accepting the Commissioners' draft of this condition the provincial authorities have retained their old form providing for arbitration in case of loss where the parties cannot arrive at an agreement. Uniform Acts governing sickness and accident insurance and automobile insurance, prepared by the Superintendents of insurance, have been placed on the statute books of Alberta, British Columbia, Manitoba, Ontario and Saskatchewan.

Equal Grounds for Divorce.

The law governing divorce in the Western Provinces of Canada is The Matrimonial Causes Act, 1857, (Imp.), the laws of England, civil and criminal, in so far as applicable to local conditions, having been introduced into British Columbia on November 19, 1858, and into the Prairie Provinces as of July 15, 1870. Under this Act, as it stood at the dates mentioned, a man might get a divorce if his wife had been guilty of adultery, while a woman to obtain a similar decree was required to prove not only adultery but "adultery coupled with such cruelty as without adultery would have entitled her to a divorce *a mensâ et thoro* or . . . adultery coupled with desertion without reasonable excuse for two years or upwards," (sec. 27). Nova Scotia and New Brunswick had before Confederation and still have divorce courts and a body of divorce law, relief being afforded to both sexes

[3] (1925) A.C. 388.

on equal conditions. Prince Edward Island has in theory a divorce court under an Act of 1835, but it does not function, and applicants for divorce from that province resort to Parliament for a remedy. The Divorce Committee of the Senate before which persons seeking a dissolution of the marriage tie, domiciled in Ontario, Quebec or Prince Edward Island, bring their complaints, has also made it a practice to grant relief to both parties upon the same grounds. The Matrimonial Causes Act, 1857, was amended in 1923 so as to remove the discrimination between men and women petitioners, and an Act was passed at the last session of the Parliament of Canada adopting the same principle and thus extending to the Western Provinces the benefit of the amendment to the Imperial Act.

Narcotic Drugs.

The traffic in narcotic drugs, with its attendant evils, has grown to dimensions which have called for the serious consideration of statesmen, and during the winter of 1924-25 conferences, ordered by the Council of the League of Nations, assembled at Geneva to discuss measures of international co-operation for supervising, restricting, and as soon as practicable putting an end to the production, manufacture, distribution and sale of opium and its derivatives, save for medicinal and scientific purposes.

In Canada we have had legislation since 1908 for controlling the importation, exportation and sale of narcotics, and preventing their use for any but the legitimate purposes mentioned. In 1923 the original statute, with its numerous amendments, was consolidated, and last session an Act was passed tightening up the restrictive clauses in order to close certain loop-holes which experience had disclosed. Under the new provisions physicians, veterinary surgeons and dentists are not allowed to prescribe or administer narcotic drugs unless they are registered or licensed and in good standing under the local law; if found to be illegally trafficking in such drugs they may be proceeded against by indictment; licenses are to be good for import, export, sale, manufacture or distribution only at a stated place; orders are to be signed and dated, and druggists are made responsible for verifying the signature; and motor cars or other vehicles in which the drug has been unlawfully transported are to be confiscated.

The provinces have also, in their care for the public health, begun to give attention to this subject, Nova Scotia having passed an Act in 1924 for the compulsory treatment of narcotic drug addicts, and Manitoba having passed a similar Act in 1925.

The Bank Act.

Among the important alterations made in The Bank Act on its revision in 1923 was one contained in section 113 providing that "it shall not, except as to the chief accountant or acting chief accountant of the bank, be sufficient for the purpose of any" monthly return "that such return agrees with the books of the bank, but the return shall set forth the true financial position of the bank on the last juridical day of the month preceding the date of the return according to the latest information possessed by or reasonably available to the officers or any of them who sign the return." The purpose of this clause is to define more clearly the duties and responsibilities of the directors who sign the returns, and to protect the public against misleading statements issued without due enquiry.

The Act contains provisions for a shareholders' audit, and there was in the revision a short section, 56A, enabling the minister to require the auditor appointed for that purpose to make a special report on any of the affairs of the bank. Much discussion having arisen over recent developments in the banking world, this section was deemed insufficient and was repealed in 1924, and a new provision inserted by which an inspector-general of banks is to be appointed, whose duty it will be to examine the business of each bank at least once a year, the Government not to incur any liability for his defaults, negligence or mistakes.

Another important piece of banking legislation was passed during the recent session, when Parliament came to the assistance of the creditors of the Home Bank, whether creditors for money on deposit or in current account, to the extent of three million dollars.

The Canada Grain Act.

The Dominion Government early in 1923 appointed a commission, headed by Mr. Justice Turgeon of the Court of Appeal for Saskatchewan, to enquire into the handling, marketing and transportation of grain, and in consequence of an exhaustive report upon the subject by the Commissioners the Canada Grain Act was revised and amended and re-enacted in its revised form during the recent session.

This statute is not in the class of what may be called lawyer's law. The ordinary practitioner is seldom called upon to refer to it, and it comes before the courts rarely, its last appearance being in the recent case of *The King* v. *Eastern Terminal Elevator Co.*[4] where certain of its provisions were held *ultra vires* of Parliament. The

[4] (1925) S.C.R. 434; (1925) 3 D.L.R. 1.

importance of the measure is due to the fact that it regulates one of the country's great basic industries, dealing with such matters as the grading of grain, handling in and out of country elevators, the operation of terminal, public and private elevators, the mixing of grain and the disposition of the screenings.

The principal changes made in the new draft are the permission given to private elevators to mix grain under certain restrictions, the conversion for the Western Inspection Division of the old grain survey board into a Board of Grain Appeal, the more clear definition of standard grades and inclusion of new varieties, and facilities given for the free movement of grain to Vancouver and Pacific ports.

Legislation Respecting Companies.

The Dominion Companies Act was amended at the session of 1924 in a number of important particulars, among others by a section enumerating a long list of powers to be possessed as ancillary to the powers set out in the letters patent, which accordingly need not contain these but which may withhold any or all of them. Another section allows of payment of commissions for subscriptions where such payment is authorised by the letters patent or supplementary letters patent and the amount or rate is disclosed in a prospectus offering shares to the public or in a statement in lieu of prospectus, or in a circular or notice inviting subscriptions where shares are not offered to the public.

Manitoba, in 1925, followed the example of the Dominion by tabulating a list of powers which provincial companies are to possess in addition to those set out in the letters patent or supplementary letters patent. Another amendment to The Companies Act permits the issue of shares of capital stock without any nominal or par value.

The Lien for Dominion Income Tax.

In the report of this committee for 1924 reference was made to a section added the previous year to The Income War Tax Act, 1917, making arrears of income tax a lien upon the assets, real and personal, of the taxpayer, "notwithstanding lack of notice, registration or publication," and the serious obstacles thereby placed in the way of transactions in real estate, whether sales or loans upon mortgage, were pointed out. The objectionable section was modified to some extent in 1924, but not sufficiently to relieve business from great inconvenience. In consequence of continued protests from every quarter of Canada the section has now been repealed.

Reforming the Legislature.

Much has been heard recently of the merits of second chambers and various proposals have been made for the reorganisation of the Senate, the speech from the Throne at the opening of the last session of Parliament having announced an intention to call a conference between federal and provincial governments to consider the advisability of amending the British North America Act with respect to the constitution and powers of that body.

Nova Scotia has taken a practical step for dealing with the local situation, where a bill which has several times passed the Assembly has been rejected by the Legislative Council, the procedure in such case being borrowed substantially from the Parliament Act of 1911 (Imp.).

By the statute embodying these changes, it is provided that if any bill, other than a bill dealing with the constitution, powers and privileges of the Houses or either of them or a money bill, is passed by the Assembly in three successive sessions, whether of the same Legislature or not, and having been sent up to the Council at least one month before the end of the session, is rejected by the Council in each of those sessions, that bill shall, on its rejection for the third time by the Council, unless the House direct the contrary, be presented to the Lieutenant-Governor and become an Act of the Legislature on receiving his assent. Two years must have elapsed between the date of the second reading in the first of the sessions and the date on which the bill passes the House in the third session.

The Courts, Procedure and Practice.

Manitoba has increased the jurisdiction of the County Courts from five hundred to eight hundred dollars, and made the King's Bench rules and practice with regard to interrogatories and third party procedure apply to these courts. The County Court judges are to form a board with power to make general rules and orders, subject to the approval of the Lieutenant-Governor-in-Council, concerning the practice and procedure, including a tariff of fees, of the courts over which they preside. The Surrogate Court judges are also given power subject to the same approval, to frame from time to time tariffs of fees for the Surrogate Courts.

Manitoba has also amended its Executions Act to provide that if a judgment debtor die, leaving him surviving a widow or a dependent child, or dependent children, or a dependent widowed mother,

chattels exempt from seizure shall after the death of the debtor continue to be so exempt.

Reciprocal Enforcement of Judgments.

By Part II. of the Administration of Justice Act, 1920, (Imp.) provision was made for facilitating the reciprocal enforcement of judgments and awards in the United Kingdom and other parts of the British Empire, in accordance with a resolution passed at the Imperial Conference of 1911. In 1921 the Commissioners on Uniformity of Legislation in Canada referred the subject of the reciprocal enforcement of judgments to a committee, with instructions to prepare a model bill rendering a judgment obtained in one province enforceable in another. A model bill, based substantially upon the Imperial Act, was accordingly reported at the meeting of the Commissioners in 1922, discussed in 1923, and finally revised and approved in 1924. This measure has been placed upon the statute books of Alberta and Saskatchewan, and will doubtless be adopted in the other provinces.

The Act provides, among other things, for registration, in the province enacting it, of a judgment obtained in another province, reasonable notice being given to the judgment debtor in all cases in which he was not personally served with process in the original action, and did not appear or defend or otherwise submit to the jurisdiction of the original court. If he was personally served or submitted to the jurisdiction, an order for registration may be made *ex parte*. Where registration is made upon an *ex parte* order, the judgment debtor must be notified within a limited time, and he may then move to set the order aside. The Act is to be brought into operation and made to apply to any other province when the Lieutenant-Governor is satisfied that reciprocal provision has been or will be made by that province.

Compulsory Arbitration of Labour Disputes.

The judgment of the Privy Council in the *Snider* case pointed out that the essential features of the Lemieux Act might be embodied in provincial legislation and that some of the provinces had already passed laws providing for conciliation in labour disputes. Nova Scotia, with large mining areas and with a strike in progress since the first week in March, involving over 12,000 miners, took occasion last session to pass "The Industrial Peace Act, 1925," consisting of two parts, the first reproducing the main provisions of the Lemieux

Act, but the second based upon an entirely different principle, namely, compulsory arbitration which may be resorted to when efforts at conciliation have failed. The Act applies only to mines and public utilities, and the second part is to come into force on proclamation.

As long ago as 1888 Nova Scotia provided for the arbitration of disputes regarding miners' wages, with an obligatory award. The Act was amended in some respects in 1890, and was included in the last revision of the statutes in 1923, but it has never been invoked and is repealed by the Industrial Peace Act, 1925. The second part of the Act provides for a permanent arbitration commission which is to have jurisdiction to enquire into all matters relating in any way to the dispute, including the financial condition of the employer, the condition and value of the business, the reasonableness of the operating expenses, the cost of living, working conditions, ruling rate of wages for similar classes of labour, &c. The commission is to have the same powers as are vested in a court of record in civil cases for summoning witnesses and compelling the production of documents. The award binds the parties to the dispute and may be made a rule of the Supreme Court enforceable by execution, attachment or otherwise as the Supreme Court may order.

It is obvious that a measure of this character may have far-reaching consequences, social, economic and political, as indeed has been the case in New Zealand, which has had compulsory arbitration since 1894, and in the Commonwealth of Australia, where the system has been in force since 1904. Conciliation seeks to enforce a better understanding between the parties through mutual discussion, and to bring the restraining influence of public opinion to bear upon them. Compulsory arbitration aims not at an agreement of the parties, but at the control of their actions by the orders of a board. The courts will not, because they cannot, enforce specific performance of a contract of personal service; but both employer and employees may be compelled to choose between carrying on industry upon terms dictated by the arbitral tribunal and ceasing to carry it on at all.

Liquor Legislation.

In consequence of a vote of the electors taken in the summer of 1924, Saskatchewan has reverted to the policy which inspired its legislation in 1915, namely, Government control of the liquor traffic. The province is divided into districts, in each of which one or more stores may be opened by the Liquor Board, to which has been entrusted the administration of the Act. In the city districts all kinds of liquor, elsewhere in general only beer, may be sold, but the board

is authorised to open additional stores for the sale of liquor other than beer, the total number of such stores for the whole province being restricted to twenty-five.

The quantity that may be sold to any one purchaser in any one day is liberal, namely, two gallons of malt liquor, one gallon of wine and one quart of any other liquor. Regulations may be made providing for increased quantities, but in case of the purchase of an increased quantity no further sale to the same person is allowed for a period of fourteen days. The permit system in use in the other Western Provinces has not been adopted except for physicians, druggists, dentists and veterinary surgeons; nor has provision been made for the sale on licensed premises of beer by the glass. With certain exceptions, no one may have or keep or consume or give liquor in any place other than a dwelling-house or the private guest room of a hotel.

At the last session of the Ontario Legislature the stringent provisions of the Ontario Temperance Act were modified by the addition of sections enabling the Board of License Commissioners to grant permits authorising the holders to keep for sale and sell on designated premises "liquors containing not more than two and one-half per cent. by volume at sixty degrees Fahrenheit of absolute alcohol"; to grant similar permits to clubs and to grant permits to clerks, servants or agents of such persons or clubs. This alteration of the Act the Government expects to facilitate its enforcement and to create a greater respect for law observance.

The Alberta Government Liquor Control Act of 1924 authorises the issue to clubs of licenses entitling the licensees to purchase beer from a vendor or brewer and to sell the same to members of the club for consumption on the club premises. In order to prevent an abuse of this system, the Act has been amended to provide that no club shall be granted a license to sell beer unless it has been in continuous operation for at least three years immediately prior to the date of its application for a license, and unless it has filed with the Board, at least one year prior to the date of such application, notice of its intention to apply. This provision will effectually prevent the formation of clubs for the express purpose of selling beer.

Social Legislation.

Alberta has redrawn its Act respecting the Solemnization of Marriage in a more complete and greatly improved form. The usual requirements of the publication of banns or the production of a license are retained, and in the case of minors the consents of parents

or guardians. No license is to be issued if either party is under the age of sixteen. Father and mother must consent if a party to the intended marriage is under the age of eighteen, but the consent of either will be sufficient if such party is over eighteen but under twenty-one. Commissioners may be appointed by the Registrar-General, but neither a commissioner nor a clergyman can act unless he holds an annual certificate for the year in which he officiates.

Alberta has also revised and consolidated all its legislation with respect to neglected, dependent and delinquent children under a Child Welfare Act, wherein are included provisions for the detention and care of neglected children, the treatment and education of handicapped children, the placing and supervision of immigrant children, incorporation of child welfare organisations, regulation of institutions, foster homes, municipal by-laws and shelters, ill-treatment of children and offences and penalties. This consolidation, like the Child Welfare Act of Manitoba, which was brought into force in September, 1924, is a complete code upon the subject with which it deals and reflects the most advanced views of modern thinkers who have given the subject study.

A new Part was added to the Manitoba Act in 1924, relating to bereaved and dependent children, and another addition was made last session containing important provisions with regard to prosecutions.

Prince Edward Island in 1924 passed an Act for the Protection of the Children of Unmarried Parents, substantially similar to the legislation of Alberta, British Columbia and Ontario upon the subject. A Provincial Guardian is to be appointed to administer the Act.

Sale of Securities.

How to protect the public from the schemes of dishonest promoters and vendors of worthless stocks is a problem which has exercised the minds of provincial authorities of late years in consequence of the large amounts of which investors have been defrauded by conscienceless operators. Nova Scotia is the latest province to deal with the subject, having passed a Sale of Securities Act in 1924, the purpose of which is to insure publicity by requiring complete information to be filed with the Provincial Secretary with regard to the constitution, powers and objects of the company whose shares, stocks, bonds or other securities are offered for sale; with regard also to any property which is to be paid for out of the proceeds of a new issue, any material contracts, the assets and liabilities of the company, &c.

These particulars are similar to those found in the various Sales of Shares Acts of the Western Provinces, but there is no provision for an official examination of the standing and prospects of the company, nor are vendors of securities required to obtain the permission of a government authority before doing business. Moreover, the Act does not apply to Dominion corporations, and is therefore not open to the objections which proved fatal in the case of *The Ruthenian Farmers' Elevator Co.* v. *Lukey*.[5] Nova Scotia, during the same season, also passed an Act for the registration of brokers dealing in securities, with a view to subjecting them to the supervision of the Provincial Secretary.

Co-operation in Agriculture.

The advantages of co-operation in the agricultural and allied industries have been fully realised in the West, and legislation has been passed in all the provinces for promoting co-operative activities. Alberta, Manitoba and Saskatchewan have incorporated wheat pools, the purpose of which is by combined action to secure for the farmers a maximum return for their products. In addition, Alberta has a Co-operative Credit Act, enabling the farmers of a neighbourhood, to a number not less than fifteen, to organise for mutual assistance, provision being made for governmental and municipal aid by way of guarantee. An Act of last session provides for societies whose operations are limited to the production of sugar beets.

Saskatchewan passed an Agricultural Co-operative Associations Act in 1924, which was a revision and consolidation of legislation which had been on the statute book for a number of years. This Act enables any five or more persons to associate for the purpose of "producing, purchasing or selling live stock or farm products on the co-operative plan, or for establishing and operating on such plan any business for procuring and selling farm supplies or rendering services of pecuniary value to farmers."

Manitoba also enacted a Co-operative Associations Act last session, based to a large extent on the legislation contained in the Wheat Pool Act. There are sections which deal with co-operative principles, incorporation, organisation, by-laws, contracts, annual returns, offences and penalties. A Marketing Association created under this Act may be empowered to undertake and carry on all kinds of businesses or operations connected with the marketing, selling, preserving, harvesting, drying, processing, manufacturing, canning, packing, crating, storing, handling or utilization of any agricultural product, produced or delivered to it by its members or patrons, or the manufacturing or marketing of the by-products thereof.

[5] (1924) S.C.R. 56.

British Columbia has a general statute under which persons desiring to combine for carrying on by co-operative methods any lawful industry, trade or business, with the usual exceptions of banking, railways, insurance, or the business of a trust company, may incorporate. It has also incorporated the "Associated Growers of British Columbia, Limited," whose operations are confined to fruits and vegetables, a very important item in the economic life of the province.

These various measures indicate a strong opinion in the West that persons who raise and sell products of the soil will be more likely to reap the due reward of their exertions when they act together.

Provincial Taxation.

The ever-pressing problem of finding ways and means of meeting the demands of provincial expenditure continues to make its mark upon the statute book. New Brunswick has consolidated its legislation in an elaborate measure, the "Rates and Taxes Act, 1924." Under this Act all real and personal property and income, with certain exceptions, are liable to taxation. The tax is collected by the counties for their own use, through parish collectors. The county imposes upon each city, town and parish liable to taxation such portion of the rate as is proportionate to the valuation of the real and personal property and income liable to be rated in such city, town or parish respectively, as compared with the aggregate valuation of such property and income liable to be rated in all of such cities, towns and parishes.

Ontario has adopted the gasoline tax, already levied by Alberta, British Columbia, Manitoba and Quebec, to provide funds for the construction and maintenance of the highways, which have become a heavy burden upon the community. This tax will, in the language of the Lieutenant-Governor, "operate as a charge proportionate to the use made of the roads, thus ensuring an equitable distribution of the financial burden."

Prince Edward Island, having overcome its aversion to motor vehicles, has also resorted to the gasoline tax, the rate being two cents per gallon as against three cents per gallon, the present rate in Ontario and Quebec. In 1924 the province revised and consolidated its general taxation laws in two statutes, "The Land Assessment Act, 1924," and "The Income and Personal Property Taxation Act." The former imposes a tax of one and one-half per cent. on the assessed value of all rateable real property in the province, except

lands situate within the bounds of any incorporated city, town or village. The income tax is a graduated tax rising from one per cent. on incomes under five hundred dollars to ten per cent. on incomes beyond twenty thousand dollars. The tax on personal property is one-half of one per cent. on its actual cash value in money.

Miscellaneous.

Alberta gives every municipality power to fix the assessment of the property of any person carrying on or proposing to carry on any industry within its borders, for a period not to exceed twenty years, the assessment not to be less than ten per cent. of the value of the improvements; the object being to encourage industrial development.

British Columbia in 1924 passed a "Barbers Act" which places that ancient and honourable occupation under the control of an association, incorporated by the Act, which is to hold examinations, see that practitioners possess the requisite skill, keep a register of members in good standing, and, generally, look after the welfare of the profession.

The Bread Sales Act, 1925, of Saskatchewan, provides for the municipal licensing of bakers and prescribes the weight of loaves which may be offered for sale. This is the latest example of a line of legislation reaching back to The Statute of Bakers or Assize of Bread and Ale, 13 Edward I. (1285).

R. W. SHANNON.
On Behalf of the Committee.

August 18th, 1925.