

Reviews and Notices

The Taxation of Corporate Income in Canada. By J. RICHARDS PETRIE. Toronto: University of Toronto Press. 1952. Pp. xvii, 380. (\$7.00)

This book is the result of a research project undertaken for the Canadian Tax Foundation by Dr. Petrie. It has brought to the investigation of a particularly complex subject, closely affecting the Canadian economy, the knowledge and experience of a well-known economist. It is therefore a valuable contribution to Canada's none too voluminous taxation library.

The Canadian tax system is the product of over thirty years growth but, before the last war, it could hardly be said to rank high among the tax systems of the world. Until the Income Tax Act of 1948 made so radical a change, far too many things were left to ministerial discretion. Dr. Petrie, dealing with this matter in his approach to the subject of corporate taxation, does not himself give any sweeping opinion that the abolition of ministerial discretion has been all for the good of the community. He shows that apparently the right of appeal given by the Income War Tax Act was normally limited to points of law only. Yet he remarks that "There is much to be said for the discretionary power used in an enlightened and impartial way, as opposed to the rigidity of a tightly drawn statute". There are many, including the present reviewer, who will think that this shows too much faith that the discretion will always be so used and too little faith in the Income Tax Appeal Board and the Canadian courts.

Dr. Petrie is at all times first and foremost the economist, with the economist's methodical, logical, step-by-step advance from point to point. Dealing with a difficult subject, he has succeeded in writing a long book which never bores and which clarifies many issues that needed impartial analysis. The work is obviously not intended for the layman and, if accountants and lawyers are to understand it fully, they will require a sound background of economic knowledge. This is as it should be; it is in line with the challenge which, for many years, has been growing louder and louder in its attempt to arouse professional men to a wider vision than strict fidelity to the cold facts of law or the mere mechanics of accounting can ever provide.

Dr. Petrie gives careful attention to the familiar problem of what constitutes the carrying on of a trade and the distinction between a capital profit and income. Judgments of the British courts are studied and related to the Canadian scene. The idea that a single transaction cannot constitute the carrying on of a trade is met by the decision of the House of Lords in *Martin v. Lowry* and other cases. Also it is shown that the lack of intention to make a profit is no criterion, in the absence of knowledge of all the other circumstances surrounding the case. As to what constitutes a capital gain,

Dr. Petrie shows that recent Canadian decisions reveal a wide gap between the legal position and the popular concept, and that the courts appear to be extending the concept of business transaction to include casual speculative profits, which in the past have been held to be capital gains. This is only one of the areas in which accountants see a widening difference between accepted accounting practice and the income tax concept. As to whether or not a capital gain should be taxed, the author considers that, on balance, the imposition of such a tax *at this time* is undesirable, but he does not disregard its possibilities in the interests of equity.

The author comes early to one of the main problems with which he grapples in this work, undistributed corporate profits. Concerned as he is with questions of equity, it is here that he finds the possibility of the greatest inequity as between taxpayers. He summarizes the attempts made from 1930 to 1950 to deal with the problem of the unfair burden on private corporations at a time of forced liquidation, as on the death of the main shareholder.

Before 1925 Canada allowed dividends to reach shareholders free of tax and the 10% dividend credit introduced in 1949 is seen as a partial return in that direction. Dr. Petrie finds "no logical grounds now for stopping short of a complete return to the view that the corporation is not a person distinct from its shareholders".

Considerable attention is given to section 126 of the Income Tax Act, 1948, which retains for the Treasury Board the extraordinary powers, first given it in 1938, to decide whether or not one of the main purposes of a transaction is improper avoidance of taxation. The author clearly points out the break with tradition this represents, and he quotes the joint representation made against it by the Canadian Bar Association and the Dominion Association of Chartered Accountants. But he does not seem to be altogether shocked by the granting of such broad powers. He quotes, with apparent agreement, the accepted judicial practice in the United States "to give effect to intention and substance when interpreting a statute". He agrees that the argument against giving the Treasury Board such powers appears sound in principle, but his concern with equity gives him doubts. "In a free society", he says, "and under our parliamentary system there should be room for reliance upon government not to abuse this type of power", and he points out the right of appeal to the Exchequer Court. Nevertheless, this reviewer is in agreement with those who regard section 126 as an unwarranted interference with the taxpayer's democratic rights to arrange his affairs in such a way as will legally lead to the payment of the least tax, and to know just where he will stand if he does so.

Dr. Petrie would have the corporate tax used solely for revenue purposes. He sees one of its main *raison d'être* in the fact that its incidence is on savings and not consumption. It is not a tax on costs but on economic surplus and he quotes in support of this the fact that, two years after the reduction of the corporate tax on the first \$10,000 of profits from 30% to 10%, there was no apparent decrease in prices. Perhaps this might have been taken as a more conclusive indication in support of the thesis if there had been no natural inflationary trend during the period.

In calculating income for tax purposes bond interest is allowed as an expense but dividends are disallowed. The author would have this discrimination removed since it exerts an undesirable influence in favour of bond finance. He would have a credit allowed against either the corporate or per

sonal tax for the element of duplication of tax on the same income. It is in its effect on small and expanding enterprises that Dr. Petrie sees the greatest harm in corporate taxation, through its influence on the supply of investment funds. Once a small company is launched on its career its expansion is seen as mainly dependent on internal finance, venture capital being deterred by the risk, through the impact of taxation on profits. He suggests relief by elimination of the double taxation of dividends and special depreciation allowance to foster the growing concern.

An important section of the work is devoted to the treatment of business losses. For general purposes the author favours the present loss carry-over approach. The period of carry-over should be long enough to allow the offset of depression losses against boom profits and indeed, logically, it might be extended indefinitely.

To the present reviewer the results of the fifty pages devoted to the problem of asset valuation in conditions of rapid monetary changes are most disappointing. The author satisfactorily summarizes the accounting, tax and economic concepts of income. He clearly shows the drastic effect of rapid inflation, resulting in dollar profits that represent a reduction in the real value of capital employed. Yet we find him invoking his own statement that the tax system should be designed primarily for revenue purposes, and he considers it consistent to "argue vigorously against cluttering up the income tax structure with special relief provisions because of price inflation. In short, why impose upon the tax structure the penalty accruing from the failure of monetary management? Income tax legislation should be simple . . .". Hence he makes no recommendation for isolating inventory profits, due to changing dollar values, and exempting them from taxation.

In dealing with fixed assets Dr. Petrie seems to favour accelerated depreciation and also the diminishing balance method. He quotes *The Accountant's* scathing article on the diminishing balance method when it was abandoned by Britain after long decades of use, "unwept, unhonoured and unsung" and stigmatized as "the lazy accountant's friend". Yet he doubts if the Canadian system would have been regarded with disfavour because "its unique grouping of all assets in a given class into one account, against which depreciation is charged, makes the Canadian procedure very simple". But it is this very simplicity that makes it so hopelessly inaccurate, as accountants well know.

Dr. Petrie says that there is "no magic formula which can convert monetary accounting into economic accounting". The possible inflationary effect of higher depreciation provisions concerns him and, for this reason, he disapproves of any change from depreciation on historical cost. Yet there is a growing trend of accounting opinion in Britain and the United States in the direction of conversion of accounts, at least in supplementary statements, by the use of indices, to show the effect of inflation or deflation, as the case may be. From the point of view of equity, conversion of accounts would seem to be desirable, even though higher depreciation allowances had to be countered by increased tax rates to avoid the inflationary effect. For the incidence of the resulting tax would be very different in its application to the corporations concerned, even though the total tax collection remained unchanged.

Throughout its length this book has the fullest references, in footnotes, to authoritative literature and at the end there is an excellent bibliography.

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Handbook on Trade Mark Laws Throughout the World. By P. O. HEREWARD, B.A. London: Sweet & Maxwell, Limited. Toronto: The Carswell Company, Limited. 1951. Pp. 210. (\$6.25)

This small book is a useful digest of the trade mark law of both the large and small countries of the world. For some years the author has been employed in the Trade Marks Section of the Legal Department of Imperial Chemicals Industries, Ltd., and he says frankly in his introduction that the book has "largely been compiled for the use of the author and his colleagues in their every day work". What he has compiled is a practical guide rather than an erudite treatise, a compact "Martindale-Hubbell" type of trade-mark law digest, with the added feature of the forms of power of attorney required in each country. The book cites no cases and its statement of the law is in each instance drawn in the bold, brief strokes of the experienced craftsman, who in his everyday life is required by his superiors to decide on the spot, and without equivocation, the questions laid before him. Nevertheless there is sufficient information here to enable the lawyer to inform his client generally on the trade mark situation in the country of interest to the client at the moment, and to prepare for his foreign agent enough by way of information and executed documents to permit an application to be prepared and filed.

In the section on Canada, the author mentions the proposed Trade Marks Act, which it is hoped will soon replace the Unfair Competition Act, 1932 (22-23 Geo. V, c. 38), the statute presently in force. Some time ago the Secretary of State of Canada appointed the Canadian Trade Mark Law Revision Committee for the purpose of studying the law of trade marks in Canada and reporting to him. The committee numbered among its members lawyers and patent agents learned in the law of industrial property and they laboured diligently, without remuneration and to good effect. Ultimately a bill was completed, introduced in the Senate and passed second reading. It is now anticipated that the bill will be re-introduced with some amendments early in 1953 and it is hoped that it will be considered promptly by the Banking and Commerce Committee of the Senate, looking to passage by Parliament during the present session. If it becomes law, it will make the Canadian section of Mr. Hereward's book obsolete.

The bill proposes changes in the present law that are quite sweepingly progressive. For example, the present distinction between word marks and design marks will be abandoned and, as in the British practice, a mark in which both word and design features are combined will be like a song in its entirety, not a lyric without music or music without a lyric, as at present. Marks will be registrable for services as well as tangible goods. Marks that are deserving of registration on the ground that they have acquired secondary meaning will be registrable by the Registrar, whereas under the present Act an order from the Exchequer Court is necessary. Applications for registration will be published and may be opposed by persons interested. Applications may be filed before the mark has been used in fact, though proof of use will have to be submitted before registration is actually granted. More elaborate and specific provisions are set out in an attempt to prevent unfair competition (sections 7 et seq.). It will be permissible (section 49) to assign or license trade marks without concurrent assignment of the goodwill in the wares, and the bill provides for absolution, after confession, from all

past sins in this respect. These and many other changes proposed tend strongly in the direction of bringing our trade mark law up to date and in accord with modern commercial practice. The British experience under their Act of 1938 has been studied and in many cases followed, for it has been salutary.

It will be obvious to any reader of Mr. Hereward's book that he is capable of writing a complete and learned treatise on the law of trade marks throughout the world. We all know that it is quite impossible for anyone dealing with legal subjects to be both brief and complete. In full knowledge of the dilemma, the author of this book has chosen to be brief and as practical as possible. Close examination by the specialist in the field of trade marks will reveal statements he will instinctively wish to qualify. But even the perfectionist will stay his hand on sober second thought, for the book achieves its avowed object and there is always the danger that changes and corrections, however right, will only make it longer and less useful.

The book has no index, on the face of it a shocking thing in a law book, and no table of contents, but neither index nor table of contents is needed, for the book is arranged in alphabetical order by countries. The author is to be thanked for the production of a ready and straight-forward work.

STUART B. RALSTON*

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A Man of Law's Tale: The Reminiscences of the Rt. Hon. Lord Macmillan, P.C., G.C.V.O., LL.D., D.C.L. London: Macmillan & Co. Ltd. Toronto: The Macmillan Company of Canada Limited. 1952. Pp. viii, 379. (\$4.50).

Lord Macmillan (1873-1952) could not have been unaware of the affection and regard in which he was held, not only in the United Kingdom but throughout our western world. When his colleagues of the Judicial Committee of the Privy Council assembled at the opening of the Michaelmas term they bowed in tribute to him as "a brilliant advocate, a sound, judicious and careful judge, and a loved and affectionate comrade whose presence will long be missed and cannot be replaced".

If you have great talents, Sir Joshua Reynolds once said, industry will improve them. Great talents Lord Macmillan undoubtedly had; it was his amazing industry that focussed and burned them into whatever work lay to his hand. And that was not only professional, and later, judicial work, but vast and varied public service for which somehow he found, or made, the time and spent his tireless energy. "Nearly a dozen universities conferred upon him their honorary degrees", Sir Cecil Carr writes in the *International and Comparative Law Quarterly*, "in recognition of the merits of a man who believed that professional success should be repaid in public service", and adds that "The range of his duties and engagements became a legend". And so long ago as 1935, Lord Atkin said of him: "I hardly know of any branch of human activity in the country in which Lord Macmillan has not played a prominent and useful part".

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In a short epilogue of less than a page his Lordship regrets that his autobiography discloses so little of "one's real and intimate inward life" and so much of the busy activities that seem to outbalance the other. It is his own detached criticism of his effort, and a fair one; for the autobiography lacks some quality of warmth and charm which only a person less modest, or a biographer like Sir Cecil Carr, could breathe into it, a quality which, however, in all his living personal relations, delighted and captivated those who knew him as a friend or met him even casually as ships that pass in the night.

Yet, if we read between the lines, the story of his climb to the summits of prestige and authority is an inspiring one. Like Viscount Simon, his father was a clergyman. His education at Edinburgh University meant a family sacrifice—cheerfully made in Scotland. Should he prepare for the Church, go to Cambridge and pursue philosophy (then his passion), become a doctor, or study law? Those were moments, many of us have known them, of perplexing indecision. For three years he studied law in Glasgow. For more years he sat out in Edinburgh the patient waiting for retainers of encouraging importance, gaining experience and recognition by speaking, writing and organization in the Tory interest, editing the *Juridical Review*, during twenty-seven years from 1897 to 1924 in manifold practice before the courts—"years of steady progress and strenuous work", of profound study of Scots law and of the intricacies of the Scots feudal land system. He was constantly pleading before Lord Dunedin, first as Lord President in the First Division, later as Lord of Appeal in Ordinary—"In every branch of the law he was a master. . . . To practise before him was an education in advocacy. He was always interested, and remained open-minded to the end of every argument. He restrained irrelevancy firmly but encouraged the discussion of every aspect of the case before him so that he somehow contrived to inspire counsel to do their very best. . . . Little did I then dream that I should one day sit with him in the House of Lords and Privy Council as one of his colleagues." Dunedin, Haldane, Macmillan—men of Scottish birth and training.

In 1924 came his acceptance of office as Lord Advocate—a non-political appointment by the first socialist government, under Ramsay MacDonald, and his departure for London where practice at the Parliamentary Bar and before the House of Lords and the Privy Council soon brought him recognition as one of the greatest advocates of his time. Gradually, opportunities for signal public service in diverse fields not only opened to him but claimed him *non obstante*. He was the obvious choice, the leader whom the occasion called forth, the man whose broad and varied culture—to use that much abused word in the sense in which Professor René Savatier uses it, as the dominance of the humanities over the specialty, the wide glance and comprehension of the mind that has voyaged with interest in many fields of human speculation and endeavour—flowered in wise judgment and acceptable conclusions. "Yet all experience", as Tennyson said now long ago, "is an arch wherethro' gleams that untravell'd world, whose margin fades for ever and for ever when I move".

One may recall his presiding over many royal commissions and inquiries—lunacy, coal mining, and Canadian banking; the Macmillan Committee's report of 1929 on finance and industry; his work on the committee to consolidate the income tax law, as head of the Political Honours Scrutiny Committee, the first Minister of Information in the second world war, chairman

of a Committee on the Preservation and Restitution of Works of Art, Archives and other Material in Enemy Hands, chairman of the Great Ormond Street Hospital for Sick Children, chairman of the General Committee of the Athenaeum Club, his enthusiastic work toward founding the Institute of Advanced Legal Studies now in charge of London University, the founding of the famous Stair Society for the study of Scots Law, the chairmanship of the General Advisory Board of the B.B.C. One could add greatly to the list of his high offices, where inspiring and fruitful leadership assured success and public support. As the Rt. Hon. H. P. Macmillan he attended the 11th annual meeting of the Canadian Bar Association at Saint John, N.B., in 1926 (Lord Darling being on that occasion the official representative of the bench and bar of England) where he spoke briefly on "Canadian and British Law" (1927), 5 Can. Bar Rev. 44; and again the 13th annual meeting at Regina in 1928, this time as the official representative from Great Britain. His address on "Law and Order" at the Regina Meeting is reproduced in Proceedings of the Canadian Bar Association, 1928, at page 85.

Nor, fast as space for this note is dwindling, may one omit his essays on Law and Other Things, Law and Language, Law and Politics, or his essay, The Writing of Judgments, which appeared in our Canadian Bar Review for 1948, at page 491. Some or all of these we might quietly read again, in tribute to the memory of a devoted and unselfish humanitarian and public servant who never recoiled when duty called, and did his duty well:

"O happy servant he
In such a posture found".

WALTER S. JOHNSON*

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Abstract of Arrangements Respecting Registration of Births, Marriages and Deaths in the United Kingdom and the Other Countries of the British Commonwealth of Nations, and in the Irish Republic. By the GENERAL REGISTER OFFICE. London: H. M. Stationery Office. 1952. Pp. 204. (6s. net)

C'est une très utile compilation que le Bureau du General Register de Londres a entreprise en synthétisant les modes d'inscription des actes de l'état civil, la description des divers dépôts de registres et en indiquant les honoraires des expéditions et des recherches d'actes dans les divers pays du Commonwealth britannique. La masse de renseignements compris dans cette publication de 200 pages est considérable. Tout le monde dans les pays de langue anglaise connaît la fameuse Somerset House de Londres, où l'on s'adresse pour trouver un acte de naissance ou de mariage du Royaume-Uni et du pays de Galles. Mais qui sait, même parmi les praticiens expérimentés, où s'adresser pour trouver un acte de naissance, ou de mariage, dans l'une des Antilles, au Pakistan, où à Ceylan?

C'est la source de ces renseignements essentiels que nous donne l'*Abstract*. L'enregistrement civil des naissances en Angleterre et au pays de Galles, date

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de quelque cent quinze ans (1836), en Ecosse de cent années (1854), et en Irlande du Nord de 1863, et vers la même époque dans les Iles de la Manche, comme Guernesey, Jersey, et dans l'île de Man. Les modes d'inscription des actes d'état civil au Royaume-Uni, et en ces divers pays, sont assez uniformes et régis par une législation de même inspiration. Pour chaque pays, l'*Abstract* réfère à la loi organique, à la procédure de l'inscription, aux faits déclarés en chaque acte, aux dépositaires des registres, aux modes d'émission des actes, à la nature des recherches qui peuvent être faites et, enfin, au tarif des hono-raires aux divers chefs-lieu où sont déposés les registres.

Quant au Canada, le mode de tenue de l'état civil est décrit pour chacune des dix provinces, de façon exacte, si j'en juge par les extraits de la loi consacrés à la province de Québec, pages 42-44. Il est peut-être généreux d'autre part de nous attribuer des registres qui remontent jusqu'en 1617. Il est bien vrai que nous avons trace en nos archives, du mariage du premier Blanc, célébré à Québec vers 1618, entre le Normand, Etienne Jonquet, et Marie Hébert, fille du pionnier Louis Hébert, mais je ne crois pas que cet acte nous soit parvenu. Nous n'en avons mention que par les annales. 1640 serait plutôt la date du premier registre conservé à Québec. Le premier acte de Montréal, le baptême d'un Indien, daté d'octobre 1642, et le baptême du premier Blanc, daté du 24 novembre 1648, nous sont parvenus. De même les registres ont été conservés des premiers actes dressés par l'aumônier des troupes anglaises venues à Montréal avec Amherst en 1760.

Au chapitre de l'Inde, page 76, il est intéressant de noter que la déclaration, qui est facultative (*voluntary*), des naissances n'a été prévue que depuis 1886. Et encore aujourd'hui, les mariages célébrés selon les rites hindous ou mahométans ne sont inscrits à aucun registre d'Etat.

Le troisième chapitre de l'*Abstract* est consacré aux colonies, protectorats et aux territoires sous mandat britannique; un quatrième, à la république d'Irlande.

Quelques pages décrivent l'énorme quantité de registres déposés à la Somerset House de Londres, même de ceux qui concernent l'Empire avant la loi de 1886. Ce tableau est en soi une leçon d'histoire et de géographie. Il s'y ajoute, en deuxième appendice, une description des registres déposés aux Archives de l'Evêché (Anglican) de Londres. Enfin, un index des noms de lieux de cinq pages termine cette savante compilation, qui se trouvera avec avantage dans les bureaux des administrations publiques, ou des praticiens du droit, qui sont amenés à régler des successions, à solliciter des passeports, ou à produire tout acte d'Etat civil requis aux fins de procédure.

JEAN-JACQUES LEFEBVRE*

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International Law Association: Report of the Forty-Fourth Conference (Copenhagen, 1950). Edited by DR. ERWIN LOEWENFELD, DR. KURT LIPSTEIN and CLIVE PARRY. London: The International Law Association. 1952. Pp. cxx, 309. (No price given)

The International Law Association, founded at Brussels in October 1873, recently celebrated its seventy-fifth birthday. Though old in years, the As-

* Archiviste du Palais de Justice de Montréal.

sociation is full of vigour. It now consists of the headquarters and twenty-three national branches, of which the Canadian Branch, founded in June 1952, is the latest. The members of branches meet at biennial conferences to exchange ideas on subjects under current study by the Association. The Report of the Forty-fourth Conference (Copenhagen, 1950), which has only recently been published, illustrates what a quantity of solid achievement there is to the credit of the member lawyers from many countries, working together "with the object of establishing on a scientific basis the foundations of international jurisprudence".

The Copenhagen Conference, presided over by Judge N. V. Boeg of Denmark, considered reports on such topics as the illegal use of force, the development and codification of international law, nationality and statelessness, private law agency, divorce and maintenance, the doctrine of sovereign immunity, rights to the sea-bed and its subsoil, air law, international commercial arbitration, trade marks, corporations engaged in international business, and general average. The volume contains a detailed treatment of many aspects of these subjects. It therefore constitutes a valuable source of reference material for the student of international law, who will not find an exhaustive coverage of the latest developments in this field in textbooks and periodical literature.

Even a cursory glance at some of the items studied by the conference will show the complexity of current problems in international law, with their inevitable economic and political overtones. For example, during the last decade many states have become interested in rights to the sea-bed and its subsoil, and fifty pages of the volume are devoted to the topic. To those who wonder at the growth of interest, one of the speakers at the conference gave a concise answer when he paraphrased Thomas Gray, thus:

**"Full many a well of purest oil serene,
The dark unfathomed caves of ocean bear".**

There is room for humour even at meetings of learned societies! One report contains a list of official documents of various states on the legal status of the sea-bed and subsoil of the continental shelf. The subject is still under active consideration by the Association.

The reports and discussions on nationality and statelessness are a sad commentary on our times. But, lest it be erroneously thought that statelessness is always, and in all circumstances, an unmitigated disadvantage to the individual, one report points out that "A political refugee who is stateless avoids by reason of his statelessness the possibility of being deported to his country of origin (and this notwithstanding the theoretical rule that his country of origin is under an obligation to receive him back)". The same report later states that, in the long run, the remedy for the ill lies, not in juridical solutions, but in the renaissance of a truly international community. Another report gives a useful summary of the most important provisions in the laws of the principal states governing acquisition and loss of nationality. Following the conference, both reports, and the substance of the related discussions, were sent to the United Nations.

The conference also discussed reports on air law questions. It decided that an international convention should be drafted to cover the question of civil and criminal jurisdiction over occurrences on board aircraft. The Association has since called the attention of the International Civil Aviation Organization to the need for such a convention. The report on the inter-

national recognition of rights in aircraft indicates certain weaknesses of the Geneva Convention of 1948 on this subject, and sets out proposed international forms of aircraft mortgages. Then, at its closing session the conference promulgated the revised York Antwerp Rules on General Average (1950) prepared by the *Comité Maritime International* at the request of the International Law Association. The text of these rules is reproduced in the report.

Not the least interesting part of the volume is an introductory portion of over a hundred pages containing the conference resolutions; a statement on the origin, objects, history and work of the Association; the constitution and standing orders; a list of the officers of the Association as well as of the national branches; a list of committees and their members; and lists of members throughout the world. The volume ends with an index of speakers. Since, due to printing difficulties, the appearance of the report of the 1950 conference was delayed, the Association has taken steps to ensure that the report of the Forty-fifth Conference (Lucerne, 1952) will be published more promptly. The 1950 volume contains much useful material and the next one will be awaited with interest.

GERALD F. FITZGERALD *

Recent Judicial Appointments

His Honour Rene Alexandre Danis, Judge of the District Court of the District of Cochrane, in the province of Ontario, to be a judge of the Supreme Court of Ontario and a member of the High Court of Justice, and *ex officio* a member of the Court of Appeal for Ontario.

J. A. A. Duranceau, Esquire, Q.C., of the Town of Cochrane in the province of Ontario, to be a judge of the District Court of the district of Cochrane and a local judge of the High Court of Justice of Ontario during his tenure of office as judge of the District Court.

William B. Scott, Esquire, Q.C., of the city of Montreal, to be Associate Chief Justice of the Superior Court of the province of Quebec and to perform the duties of Chief Justice of the Superior Court in the district of Montreal as it is constituted for the Court of Queen's Bench sitting in appeal.

Claude Prevost, Q.C., of the City of Montreal, to be a puisne judge of the Superior Court for the district of Montreal in the province of Quebec.

D. C. Thomas, Esquire, of the town of Bracebridge, in the province of Ontario, to be a judge of the District Court for the district of Muskoka, effective the first day of January, 1953, and also a local judge of the High Court of Justice for Ontario.

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