

LEGISLATION OF 1867-68.

LIST OF ABBREVIATIONS USED.

G. in C.—Governor in Council.	P. M. G.—Post Master General.	P. W. D.—Public Works Department
L. G. in C.—Lieut. Governor in Council.	P. M.—Post Master.	M. F.—Minister of Finance.
P. C.—Privy Council.	P. O.—Post Office.	M. of A.—Minister of Agriculture.
M. C.—Minister of Customs.	P. O. D.—Post Office Department.	H. of C.—House of Commons.
C. C.—Commissioner of do.	R. G.—Receiver General.	C. of C.—Clerk of the Crown in Chancery.
M. I. R.—Minister of Inland Revenue.	C. R. F.—Consolid. Revenue Fund.	The Co.—The Company.
C. I. R.—Commissioner of do.	M. P. W.—Minister of Public Works.	J. P.—Justice or Justices of the Peace

PARLIAMENT OF CANADA.

PART I.

Session began on the 6th November, adjourned 21st December, 1867.

THE STATUTES.

Cap. 1.—The first Act is one respecting the interpretation, printing and distribution of the Statutes. The distribution is to be regulated by the Governor in Council, through the Secretary of State of Canada; but the type to be used, the form, and the kind of binding, are all precisely regulated by the 13th section—it being in fact that heretofore in use in the Province of Canada.

SPEAKER HOUSE OF COMMONS.

Cap. 2.—Provides that the Speaker leaving the chair of the House of Commons may call another member thereto.

MEMBERS' INDEMNITY.

Cap. 3.—Provides for the salaries of the Speakers and indemnity to Members. The Speakers receive \$3,200 per annum; the Members \$6 per diem up to the end of 30 days. For a session lasting longer than that \$600, with ten cents per mile for travelling expenses. \$5 per diem is ordered to be deducted for every day's absence, unless while within ten miles of the capital the member is prevented by illness from attendance.

SUPPLY.

Cap. 4.—Is a Supply Bill for 1867-8. A sum of \$5,264,279 was appropriated generally as vote of credit for services of Government from 1st July, 1867, to 31st March, 1868. The G. in C. is further authorized to issue 6 p. c. stock or bonds for the redemption of any debt of the former Provinces, but the public debt is not to be increased by such issue. He was further authorized to raise \$5,000,000 by sale of stock, debentures, exchequer bills and bonds, or terminable annuities. Also to raise temporary loans at 6 p. c. to cover deficiencies in consolidated revenue fund. Also to create a "Dominion Stock," grant terminable annuities, and issue exchequer bills or bonds, within the limits assigned and for the purposes named in the Act.

MANAGEMENT OF REVENUE.

Cap. 5.—Provides for the collection and management of the revenue, auditing public accounts, and liability of public accountants. The G. in C. is to regulate number of officers required and salaries. They are to give their whole time to the public service and take no fees. The G. in C. may divide country into ports and districts—to prescribe office hours and duties. All moneys from whatever source of revenue derived are to be paid in to credit of Receiver General, within such periods and at such agencies as may be from time to time prescribed; and always paid out by check on some bank, upon warrant of Governor: check to be signed by the R. G. and countersigned by Minister of Finance, or respective deputies. A Board of Audit is established, to consist of nine deputy heads of departments, the Provincial Auditor being chairman. The deputy heads each first check their own expenditures and then submit the same to the auditor for final audit and review. In case of difference of opinion, matter goes before the whole board. Upon all matters of importance the board reports to the M. F. The board settle system of book-keeping for all the public departments. They are also to prepare annually the public accounts to be laid before parliament. All unexpended balances of previous appropriations to lapse and be written off. The auditor is bound to see that no warrant issues for any money not voted by parliament, and no warrant can issue without his certificate, unless the Attorney General reports that there is authority, contrary to the opinion of the Auditor, or some accident or sudden emergency calls for expenditure which the G. in C. thereupon orders, the Governor himself signing the warrant. Except in cases where there is lack of parliamentary authority, the M. F. may, on appeal to him, over-rule the Auditor's objections to any payment. Clauses 37 to 48 inclusive provide severe penalties for officers of revenue embezzling or failing properly to account for public moneys and for taking evidence, &c. The Governor may remit duties or penalties, but must report the remissions to parliament.

Cap. 6.—Is a long Act of 141 clauses "respecting the Customs," furnishing a complete general code upon that subject. For an abstract of this Act, see another part of this *Year Book*.

Cap. 7.—Imposing duties of Customs, is superseded by the Tariff passed in the later part of the session. For its provisions, see heading of Customs in this *Year Book*.

Cap. 8.—Furnishes a code respecting Inland Revenue, which heading see elsewhere in this volume.

STAMP DUTIES.

Cap. 9.—Imposes stamp duty of one cent on all promissory notes and bills of exchange for \$25; over \$25 and not exceeding \$50—12 cts.; over \$50 and not exceeding \$100, 3 cts.; and 3 cts. for each \$100 or fraction after the first. On each draft or bill in duplicate 2 cts. per \$100 on each part; executed in more than two parts, 1 ct. per \$100 for each part; interest to accrue at maturity of bill or note to be counted as part of the sums. Letters of credit and receipts entitling the possessor to draw the amount again are reckoned as bills subject to duty. Commissariat or other official drafts and bank notes, cheques on banks or savings banks, P. O. money orders, and municipal debentures and coupons, are exempt. Duty is to be paid by using stamped paper, or an adhesive stamp over which the signature of maker or drawer, or the date, or some other important part of the bill or note, is to be written, to