

the rate authorized are rendered liable to imprisonment for a term not exceeding one year or to a penalty not exceeding \$1,000.

Change of the fiscal year.

By chapter 12 the fiscal year of Canada, which has heretofore extended from June 30 in one year to June 30 in the next year, is altered so that in future it will extend from April 1 in one year to March 31 in the next year, thus bringing it more into harmony with the active business season. The change took effect on July 1, 1906, and it is provided that the fiscal year 1906-1907 shall consist of nine months only, that is, from July 1, 1906, to March 31, 1907. The Canadian fiscal year is therefore now for the same period as that of the United Kingdom.

Repeal of act granting annuities to members of the P. C.

Chapter 40 repeals the act of 1905 by which it was provided that certain annuities should be paid to members of the King's Privy Council for Canada after retirement from office.

Act against bribery and corruption of members of parliament.

By chapter 49 members of parliament are expressly prohibited from receiving directly or indirectly any compensation for services in connection with any matter before the Senate or the House of Commons. Any member of the Senate offending against this provision is rendered liable to a fine of not less than \$1,000 nor more than \$4,000. Any member of the House of Commons so offending is rendered liable to a fine of not less than \$500 nor more than \$2,000, and for five years after conviction of such offence is disqualified from being a member of the House of Commons and from holding any office in the public service of Canada.

Salaries of judges, Manitoba.

By chapter 4 cognizance is taken of an act of the Legislature of Manitoba constituting for that province a court of appeal, and the salaries of the judges of the court are fixed at \$8,000 for the chief justice and \$7,000 for each of the three puisné judges. The salaries of the judges of the court of king's bench of the province of Manitoba are fixed at \$7,000 for the chief justice and \$6,000 for each of the two puisné judges.

Travelling allowances to judges.

Chapter 22 repeals the section in the act of 1905 relating to travelling allowances to the judges of provincial courts. The sum of six dollars per day, in addition to moving or transportation expenses, is still payable, but the limit of \$200 is abolished and certain conditions are laid down for different provinces, whilst judges of district courts in Ontario are to receive a travelling allowance of \$500 per annum.