

DOMINION LEGISLATION, 1916 AND 1917

Dominion reserves. An Act to amend the White Phosphorus Matches Act (chapter 4) extends the time for the sale of white phosphorus matches to July 1, 1916, and for the use of them to January 1, 1917. Chapter 24, an Act relating to the St. Peter's Reserve, confirms certain patents and sales of land in that reserve, and the Taber Irrigation District Act (chapter 26) authorizes the use and sale of certain school and Dominion lands in that district.

The sixty-five local and private acts included two incorporating railway companies (chapters 30 and 31), twenty amending railway company acts (chapters 32-51), two insurance company and two trust company acts (chapters 52-55), eleven other company acts (chapters 56-66), four acts relating to patents (chapters 67-70) and 24 acts of divorce (chapters 71-94). The company acts include two (chapters 63 and 64), providing for the division of the governing body of the Salvation Army into two governing councils, one for Canada east and one for Canada west. Another of these Acts (chapter 62) provides for the amalgamation of the Kingston School of Mining and Agriculture with Queen's University.

By Act of the Imperial Parliament (6-7, Geo. V, chapter 19), passed June 1, 1916, on petition from both Houses of the Canadian Parliament, the duration of the twelfth Parliament of Canada was extended until October 7, 1917. It would otherwise have expired by effluxion of time on October 7, 1916.

DOMINION LEGISLATION, 1917.

The seventh session of the twelfth Parliament of Canada was held at Ottawa from January 18 to September 20, 1917, in the seventh and eighth years of the reign of George V. At the opening of the session on January 18, 1917, Mr. Edgar N. Rhodes, M.P. for Cumberland, N.S., was elected Speaker of the House of Commons in succession to the Hon. Albert Sévigny, appointed Minister of Inland Revenue; and on February 1, 1917, Mr. J. H. Rainville, M.P. for Chambly-Verchères, P.Q., was elected Deputy Speaker. From February 7 to April 19, 1917, Parliament was adjourned to permit of the attendance at Imperial Conferences in England of the Prime Minister and of colleagues accompanying him. By the Military Voters' and War Time Elections Acts, described below, the parliamentary franchise is, for the first time in Canada, conferred upon women. The following were among the more important Acts passed during this session.

War Taxation.—The Income War Tax Act (chapter 28) imposes a tax of four p.c. on incomes exceeding \$2,000 in the case of unmarried men and widows and widowers without children, and exceeding \$3,000 in the case of other persons. There is further a supertax, progressing from two p.c. on the amount by which an income exceeds \$6,000, but does not exceed \$10,000, up to twenty-five p.c. on the amount by which an income exceeds \$100,000. In the case of companies the tax is four p.c. on incomes exceeding \$3,000. Certain exemptions and deductions are provided for. An Act to amend the Business Profits War Tax Act, 1916 (chapter 6), provides for a tax of fifty p.c. on profits in excess of